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2010

# ANNUAL REPORT

Of the Town Officers  
Of the Town of  
**COLUMBIA**  
**NEW HAMPSHIRE**

For the Year Ending  
December 31, 2010



INCLUDING REPORT  
OF THE SCHOOL DIRECTORS





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## **TOWN INFORMATION**

|                                    |  |
|------------------------------------|--|
| PHONE NUMBER:                      | 237-5255   |
| FAX NUMBER:                        | 237-8270   |
| MAILING ADDRESS:                   | P.O. Box 157<br>Colebrook, NH 03576  |
| PHYSICAL ADDRESS<br>(Town Office): | 1679 US Route 3<br>Columbia, NH 03576  |
| (Town Hall):                       | 1919 US Route 3<br>Columbia, NH 03576  |
| E-MAIL ADDRESS:                    | <a href="mailto:towncolumbia@myfairpoint.net">towncolumbia@myfairpoint.net</a> |
| BOARD OF SELECTMEN<br>MEETINGS:    | 2 <sup>nd</sup> & 4 <sup>th</sup> Monday of each month<br>6:00 p.m.            |
| PLANNING BOARD<br>MEETINGS:        | 2 <sup>nd</sup> Monday of each month<br>4:30 p.m.                              |
| BOARD OF ADJUSTMENT<br>MEETINGS:   | As needed  |

TOWN CLERK/SECRETARY  
HOURS:

|           |              |
|-----------|--------------|
| Monday    | 10:00 - 5:00 |
| Tuesday   | 8:00 - 3:00  |
| Wednesday | 10:00 - 5:00 |
| Thursday  | Closed       |
| Friday    | 8:00 - 3:00  |

TAX COLLECTOR HOURS:

Months of June & November  
Saturday - 10:00 - 12:00

Remainder of year -  
2nd & 4th Saturday of each month  
10:00 - 12:00



## **TOWN OFFICERS**

| <b>OFFICER</b>      | <b>POSITION</b>             | <b>TERM<br/>EXPIRES</b> |
|---------------------|-----------------------------|-------------------------|
| Norman Cloutier     | Chairman-Board of Selectmen | 2013                    |
| Eric Stohl          | Selectman                   | 2012                    |
| Stephen Cass        | Selectman                   | 2011                    |
| Jane C. McCoy       | Moderator                   | 2012                    |
| Brenda L. Tibbetts  | Assistant Moderator         |                         |
| Marcia Parkhurst    | Town Clerk/<br>Secretary    | 2011                    |
| Jennifer Wells      | Treasurer                   | 2011                    |
| Garry Parkhurst     | Tax Collector               | 2011                    |
| Marcia Parkhurst    | Deputy Tax Collector        | 2011                    |
| Diane Little        | Supervisor of Checklist     | 2016                    |
| Isabelle Parkhurst  | Supervisor of Checklist     | 2014                    |
| Lois Stohl          | Supervisor of Checklist     | 2012                    |
| Marcia Parkhurst    | Trustee of Trust Funds      | 2011                    |
| Scott DeBlois       | Trustee of Trust Funds      | 2013                    |
| Isabelle Parkhurst  | Trustee of Trust Funds      | 2012                    |
| Peter Dion          | Fire Warden                 | 2011                    |
| Wallace Adair       | Deputy Fire Warden          | 2011                    |
| Jonathan Fogg       | Deputy Fire Warden          | 2011                    |
| Brett Brooks        | Deputy Fire Warden          | 2011                    |
| Kenneth Parkhurst   | Deputy Fire Warden          | 2011                    |
| Robert Soucy, D.O.  | Health Officer              | 2013                    |
| Clifton Boudle, Jr. | Road Agent                  | 2011                    |
| Richard Johnsen     | Civil Defense Director      | 2011                    |

|                        |                                 |      |
|------------------------|---------------------------------|------|
| DeBlois, Scott         | Planning Board - Chairman       | 2012 |
| Chapple, Conrad, Sr.   | Planning Board                  | 2013 |
| Wells, Daniel          | Planning Board                  | 2011 |
| Ghislaine "Sam" Boudle | Planning Board                  | 2011 |
| Cass, Stephen          | Planning Board                  | 2011 |
| Jondro, Rock           | Planning Board – Alternate      | 2011 |
| Vacant                 | Planning Board – Alternate      |      |
| Dion, Peter            | Board of Adjustment - Chairman  | 2013 |
| Vacant                 | Board of Adjustment - Secretary |      |
| Vacant                 | Board of Adjustment             |      |
| Klebe, Carrie          | Board of Adjustment             | 2011 |
| Grimes, Kenneth        | Board of Adjustment             | 2013 |
| Vacant                 | Board of Adjustment – Alternate | 2010 |
| Vacant                 | Board of Adjustment – Alternate | 2010 |
| Schomburg, William     | Conservation Commission         | 2013 |
| Stohl, Eric            | Conservation Commission         | 2012 |
| Hastings, Kenneth      | Conservation Commission         | 2011 |
| Parkhurst, Sheila      | Cemetery Sexton                 | 2011 |



## **SELECTMEN'S REPORT**

We are pleased to present you with the Town Report for the year ending December 31, 2010.

As you are reading this report, you will see that we continue to run the Town with the economy in mind. There is an increase in some of the appropriations but we have worked to keep this to a minimum knowing that taxes are a continued concern to all of us. The revenue in certain areas such as motor vehicle fees, planning board fees and land use change taxes has continued to decline. This is a direct result of the economy and will hopefully improve as the economy picks up.

This year there are a few interesting articles on the warrant. The first one deals with giving permission for the North Stratford ATV Club to use a portion of South Jordan Hill Road as a trail. We were approached by the Club last summer and felt that it would be appropriate to put this to a vote at Town Meeting. The Club has asked to use the trail from around May 1st to November 1st.

We have also placed two articles on the warrant dealing with the Town Hall. Every few years we have been faced with the task of having the building painted. This year we are asking for the voters' feelings on two different articles. The first article seeks money to install replacement vinyl windows. These windows would be the exact same size, shape, etc. as the current ones but would be "no maintenance" The current windows are, as far as we know, the original windows which were installed when the building was built in 1899. Many of them are cracked and are basically being held in by the paint. The second article seeks money to put vinyl siding on the building. This would eliminate the need to paint every few years. The vinyl siding would be the same size as the current clapboards so the look of the building would remain the same.



The last article deals with the proposed Northern Pass Transmission Project. While the Board has gotten a lot of negative feedback for choosing to remain neutral on this subject, we continue to maintain the position that our responsibility is to all of the citizens of Columbia. We did as the townspeople requested and filed a Motion to Intervene in December, 2010. At that time, we also sent a letter to Governor Lynch proposing an alternate route through the Nash Stream property.

As with any issue, there are two sides to consider. The negative side has been well represented in the media but the positive side would be the tax revenue this project would generate. If the line had been constructed and on our tax rolls for 2010 (at the estimated value), it would have meant a \$3.00+ decrease in our tax rate. Regardless of our own personal feelings, we will do as instructed by you the taxpayers.

Again, we want to thank the townspeople of Columbia for your support and concern for the many issues involving our Town.

Norman Cloutier, Chairman  
Eric Stohl  
Stephen Cass

## **WARRANT**

The Polls will be open from 11:00 am. to 6:00 pm.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 8<sup>th</sup> day of March, next at 7:15 o'clock in the evening to act upon the following subjects:

Article 1: To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2: To see if the Town will instruct its Selectmen to appoint all other Town Officials as required.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$110,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$6,540.00 to help support the operations of the Colebrook Communications Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$19,709.00 to help support the services of the 45<sup>th</sup> Parallel Emergency Medical Services.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.



Article 8: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$9,000.00 for the support of the poor.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$90,000.00 for the maintenance of summer roads. Out of this \$90,000.00, up to \$43,820.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$89,000.00 for the maintenance of winter roads.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$37,000.00 for solid waste disposal and recycling.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$18,600.00 for appraisal upkeep.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for expenses of the Planning Board.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$381.00 to help support the services of the American Red Cross.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$750.00 to help support the 4<sup>th</sup> of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommend this appropriation.)

Article 24: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for the installation of vinyl windows on the Columbia Town Hall.

Article 25: To see if the Town will vote to raise and appropriate the sum of \$25,000.00 for the installation of vinyl windows and vinyl siding on the Columbia Town Hall.

Article 26: To see if the Town will vote to restore the elected Town Auditor positions per RSA 41:31 and to place two such positions on the 2012 ballot.



Article 27: To see if the Town will vote to allow a portion of South Jordan Hill Road, from Daniel Locke's to the intersection of the Gene Jordan Road, to be used as an ATV trail.

Article 28: To see if the Town will vote to register and disseminate to all concerned its objection, opposition and commitment to stop the construction of any portion of the 1200 Megawatt High Voltage Direct Current Transmission Line in the Town of Columbia as presently proposed by Northeast Utilities, Nstar and Hydro-Quebec since such a huge scar constructed and erected through and above the Town's treasured residential and scenic private properties will cause inestimable damage to the orderly economic development of the Town, its economy and the health and well-being of its residents. (By Petition)

Article 29: To transact any other business which may legally come before this meeting.

Given our hands and seals, this 14th day of February, A.D., 2011.

s/ Norman Cloutier  
s/ Eric Stohl  
s/ Stephen Cass

A True Copy – Attest  
s/ Norman Cloutier  
s/ Eric Stohl  
s/ Stephen Cass

**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2010**

|  | <b>ESTIMATED<br/>2010</b> | <b>SPENT<br/>2010</b> | <b>ESTIMATED<br/>2011</b> | <b>VARIANCE</b> |
|--|---------------------------|-----------------------|---------------------------|-----------------|
| <b>TOWN CHARGES:</b>                             | \$110,000.00              | \$108,831.00          | \$110,000.00              | \$0.00          |
| <b>PROTECTION OF PERSONS &amp;<br/>PROPERTY:</b> |                           |                       |                           |                 |
| Colebrook Communications Center                  | \$6,791.00                | \$6,791.00            | \$6,540.00                | -\$251.00       |
| Colebrook Fire Department                        | \$7,000.00                | \$10,864.00           | \$7,000.00                | \$0.00          |
| <b>HEALTH &amp; SANITATION:</b>                  |                           |                       |                           |                 |
| UCV Mental Health Services                       | \$500.00                  | \$500.00              | \$500.00                  | \$0.00          |
| Vershire Center                                  | \$200.00                  | \$200.00              | \$200.00                  | \$0.00          |
| UCV Home Health                                  | \$3,000.00                | \$3,000.00            | \$3,000.00                | \$0.00          |
| UCV Hospital Association                         | \$2,200.00                | \$2,200.00            | \$2,200.00                | \$0.00          |
| 45 <sup>th</sup> Parallel EMS                    | \$17,045.00               | \$17,045.00           | \$19,709.00               | \$2,664.00      |
| Waste Disposal & Recycling                       | \$35,000.00               | \$33,488.00           | \$37,000.00               | \$2,000.00      |
| <b>HIGHWAYS &amp; BRIDGES:</b>                   |                           |                       |                           |                 |
| Summer Roads                                     | \$85,000.00               | \$84,609.00           | \$90,000.00               | \$5,000.00      |
| Winter Roads                                     | \$83,000.00               | \$81,861.00           | \$89,000.00               | \$6,000.00      |
| Bridge Improvement Trust Fund                    | \$20,000.00               | \$20,000.00           | \$10,000.00               | -\$10,000.00    |
| <b>LIBRARIES:</b>                                |                           |                       |                           |                 |
| Colebrook Public Library                         | \$2,975.00                | \$2,975.00            | \$2,975.00                | \$0.00          |
| <b>PUBLIC WELFARE:</b>                           |                           |                       |                           |                 |
| Town Poor  | \$8,000.00                | \$7,921.00            | \$9,000.00                | \$1,000.00      |
| Tri-County Community Action                      | \$650.00                  | \$650.00              | \$650.00                  | \$0.00          |
| Red Cross  | \$383.00                  | \$383.00              | \$381.00                  | -\$2.00         |



**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2010**

|   | <b>ESTIMATED<br/>2010</b> | <b>SPENT<br/>2010</b> | <b>ESTIMATED<br/>2011</b> | <b>VARIANCE</b>    |
|---|---------------------------|-----------------------|---------------------------|--------------------|
| <b>CEMETERIES:</b>                                |                           |                       |                           |                    |
| Cemetery Maintenance                              | \$5,000.00                | \$4,695.00            | \$5,000.00                | \$0.00             |
| Geo. L. O'Neil Post 62 American<br>Legion - Flags | \$100.00                  | \$100.00              | \$100.00                  | \$0.00             |
| <b>MISCELLANEOUS:</b>                             |                           |                       |                           |                    |
| Appraisal Upkeep                                  | \$18,600.00               | \$17,050.00           | \$18,600.00               | \$0.00             |
| Tax Map & Upkeep                                  | \$910.00                  | \$910.00              | \$910.00                  | \$0.00             |
| Planning Board                                    | \$7,000.00                | \$3,966.00            | \$7,000.00                | \$0.00             |
| Kiwanis Fireworks                                 | \$750.00                  | \$750.00              | \$750.00                  | \$0.00             |
| Vinyl Windows                                     |                           |                       |                           |                    |
| Columbia Town Hall                                | \$0.00                    | \$0.00                | \$7,000.00                | \$7,000.00         |
| Vinyl Windows/Vinyl Siding                        |                           |                       |                           |                    |
| Columbia Town Hall                                | \$0.00                    | \$0.00                | \$25,000.00               | \$25,000.00        |
|   | <b>\$414,104.00</b>       | <b>\$408,789.00</b>   | <b>\$452,515.00</b>       | <b>\$38,411.00</b> |
| <b>LESS ESTIMATED REVENUE:</b>                    |                           |                       | <b>-\$242,400.00</b>      |                    |
| <b>NET ESTIMATED TOWN<br/>  APPROPRIATION:</b>    |                           |                       | <b>\$210,115.00</b>       |                    |

**COMPARATIVE STATEMENT - RECEIPTS**  
**YEAR ENDING DECEMBER 31, 2010**

|   | <b>ESTIMATED<br/>REVENUE<br/>2010</b> | <b>REVISED<br/>PRIOR TO<br/>SETTING<br/>TAX RATE</b> | <b>ACTUAL<br/>2010</b> | <b>ESTIMATED<br/>REVENUE<br/>2011</b> |
|---|---------------------------------------|--|------------------------|---------------------------------------|
| <b>LOCAL:</b>                                   |                                       |  |                        |                                       |
| Yield Taxes                                     | \$15,000.00                           | \$15,000.00  | \$18,941.00            | \$15,000.00                           |
| Land Use Change Taxes                           | \$5,000.00                            | \$4,260.00   | \$2,800.00             | \$4,000.00                            |
| Excavation Tax (\$.02/cu. yd.)                  | \$1,000.00                            | \$1,000.00   | \$1,100.00             | \$1,000.00                            |
| Interest/Penalties on Delinquent Taxes          | \$9,000.00                            | \$9,000.00   | \$10,564.00            | \$10,000.00                           |
| Motor Vehicle Fees                              | \$120,000.00                          | \$120,000.00   | \$121,276.00           | \$120,000.00                          |
| Dog License Fees                                | \$1,200.00                            | \$1,200.00   | \$1,170.00             | \$1,200.00                            |
| Business Licenses, Permits & Fees               | \$500.00                              | \$500.00   | \$696.00               | \$500.00                              |
| Interest Received on Deposits                   | \$2,000.00                            | \$500.00   | \$502.00               | \$500.00                              |
| Interest Received on Trust Funds                | \$35.00                               | \$35.00  | \$20.00                | \$20.00                               |
| Income from Planning Board                      | \$1,500.00                            | \$1,000.00   | \$913.00               | \$1,000.00                            |
| Payment in Lieu of Taxes                        | \$1,500.00                            | \$1,500.00   | \$1,500.00             | \$1,500.00                            |
| <b>STATE OF NEW HAMPSHIRE:</b>                  |                                       |  |                        |                                       |
| Block Grant Aid                                 | \$39,464.00                           | \$39,451.00  | \$39,451.00            | \$43,820.00                           |
| Forest Fire Reimbursement                       | \$500.00                              | \$0.00   | \$833.00               | \$500.00                              |
| Forest Land Reimbursement                       | \$3,000.00                            | \$3,036.00   | \$3,036.00             | \$3,000.00                            |
| Meals & Room Tax                                | \$35,000.00                           | \$38,218.00  | \$38,218.00            | \$35,000.00                           |
| SP Railroad Tax                                 | \$500.00                              | \$1,000.00   | \$0.00                 | \$500.00                              |
| <b>MISCELLANEOUS</b>                            |                                       |  |                        |                                       |
| Lease - CN Brown Oil Tanks                      | \$4,360.00                            | \$4,360.00   | \$4,360.00             | \$4,360.00                            |
| US Wildlife Refugee Payment in<br>Lieu of Taxes | \$1,500.00                            | \$0.00   | \$212.00               | \$500.00                              |
|   | <b>\$241,059.00</b>                   | <b>\$240,060.00</b>                                  | <b>\$245,592.00</b>    | <b>\$242,400.00</b>                   |



MINUTES OF COLUMBIA TOWN MEETING  
MARCH 9, 2010

At 7:15 p.m. Moderator Jane McCoy called the meeting to order and lead the group in the Pledge of Allegiance.

Articles on the warrant were voted on as follows:

ARTICLE 1:       The Polls were open from 11:00 a.m to 6:00 p.m. (A total of 75 votes were cast, which accounts for 18% of the Checklist.) The Moderator announced officers elected as follows:

|                     |                     |             |
|---------------------|---------------------|-------------|
| Selectman           | Norman Cloutier     | 3-year term |
| Planning Board      | Conrad Chapple, Jr. | 3-year term |
| Trustee of          |                     |             |
| Trust Funds:        | Scott DeBlois       | 3-year term |
| Moderator           | Jane McCoy          | 2-year term |
| (12 write-in votes) |                     |             |
| Supervisor of       |                     |             |
| Checklist           | Diane Little        | 6-year term |
| (13 write-in votes) |                     |             |

The Moderator also announced that both Zoning Ordinance Amendments had passed.

ARTICLE 2:       Motion made by William Simpson and seconded by Richard Hurley to instruct the Selectmen to appoint all other Town Officials as required by law. Motion passed by voice vote.

ARTICLE 3:       Motion made by William Simpson and seconded by Richard Hurley to raise and appropriate the sum of \$110,000.00 for Town Charges. Motion passed by voice vote.

ARTICLE 4: Motion made by William Simpson and seconded by Isabelle Parkhurst to raise and appropriate the sum of \$7,000.00 for extinguishing fires in said Town. Motion passed by voice vote.

ARTICLE 5: Motion made by Diane Little and seconded by Isabelle Parkhurst to raise and appropriate the sum of \$6,791.00 to help support the operations of the Colebrook Communications Center. Motion passed by voice vote.

ARTICLE 6: Motion made by Diane Little and seconded by Isabelle Parkhurst to raise and appropriate the sum of \$17,045.00 to help support the services of the 45<sup>th</sup> Parallel Emergency Medical Services. Motion passed by voice vote.

ARTICLE 7: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies. Motion passed by voice vote.

ARTICLE 8: Motion made by William Simpson and seconded by Scott DeBlois to raise and appropriate the sum of \$3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association.

David Killam made a motion, which was seconded by Robert Young, to amend the motion to raise \$2,800.00 for the Upper Connecticut Valley Home Health Association with the remaining \$200.00 to be donated to Senior Meals. Mr. Killam explained his issues with the Home Health Association. Ann Hebert, who works for Home Health, explained to the meeting what services home health provides and that these services are provided only by doctors' orders. The amended motion failed by voice vote.



Kenneth Grimes made a motion, which was seconded by Robert Young, to accept the article as originally written. Motion passed by voice vote.

ARTICLE 9: Motion made by William Simpson and seconded by Richard Hurley to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services. Motion passed by voice vote.

ARTICLE 10: Motion made by William Simpson and seconded by Richard Hurley to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries. Motion passed by voice vote.

ARTICLE 11: Motion made by William Simpson and seconded by Anibal Pires, Sr. to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion. Motion passed by voice vote.

ARTICLE 12: Motion made by William Simpson and seconded by Diane Little to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program. Motion passed by voice vote.

ARTICLE 13: Motion made by William Simpson and seconded by Daniel Wells to raise and appropriate the sum of \$8,000.00 for the support of the poor. Motion passed by voice vote.

ARTICLE 14: Motion made by Kenneth Grimes and seconded by William Simpson to raise and appropriate the sum \$85,000.00 for the maintenance of summer roads. Out of the \$85,000.00, \$39,464.00 to be reimbursed by the State of New Hampshire Highway Block Grant. Motion passed by voice vote.

- ARTICLE 15: Motion made by William Simpson and seconded by Mary Lou Placy to raise and appropriate the sum of \$83,000.00 for the maintenance of winter roads. Motion passed by voice vote.
- ARTICLE 16: Motion made by William Simpson and seconded by Diane Little to raise and appropriate the sum of \$35,000.00 for solid waste disposal and recycling. Motion passed by voice vote.
- ARTICLE 17: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library. Motion passed by voice vote.
- ARTICLE 18: Motion made by William Simpson and seconded by Daniel Wells to raise and appropriate the sum of \$18,600.00 for appraisal upkeep. Motion passed by voice vote.
- ARTICLE 19: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps. Motion passed by voice vote.
- ARTICLE 20: Motion made by William Simpson and seconded by Diane Little to raise and appropriate the sum of \$7,000.00 for expenses of the Planning Board. Motion passed by voice vote.
- ARTICLE 21: Motion made by Ann Hebert and seconded by Isabelle Parkhurst to raise and appropriate the sum of \$383.00 to help support the services of the American Red Cross. Motion passed by voice vote.



- ARTICLE 22: Motion made by Daniel Wells and seconded by Ann Hebert to raise and appropriate the sum of \$750.00 to help support the 4<sup>th</sup> of July Fireworks display in Colebrook provided by the Colebrook Kiwanis Club. Motion passed by voice vote.
- ARTICLE 23: Motion made by Anibal Pires, Sr. and seconded by Kenneth Grimes to raise and appropriate the sum of \$20,000.00 to be added to the Bridge Improvement Fund previously established. Motion passed by voice vote.
- ARTICLE 24: Motion made by William Simpson and seconded by Scott DeBlois to see if the Town will vote to accept the provisions of RSA 31:95-b providing that any Town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year. Motion passed by voice vote.
- ARTICLE 25: Motion made by William Simpson and seconded by Daniel Wells to see if the Town will vote to accept the adoption of RSA 79-F (Taxation of Farm Structures and Land Under Farm Structures) in its entirety. Selectman Stohl explained what passing this motion would mean to the Town. Motion passed by voice vote.
- ARTICLE 26: Motion made by William Simpson and seconded by Scott DeBlois to accept a Confirmatory Easement Deed from Conrad & Arlene Chapple over Tax Map 404, Lot 11, in keeping with a vote at the 1982 Town Meeting. The Easement will be for a 50-foot (50') right-of-way for maintenance purposes that will overlap Meridan Hill Road. Motion passed by voice vote.

ARTICLE 27: Motion made by William Simpson and seconded by Garry Parkhurst to transact any other business which may legally come before this meeting.

Selectman Stohl explained that the Board of Selectmen had recently been approached by the US Fish & Wildlife Service regarding purchasing property in Columbia. Under federal law, the Fish & Wildlife Service has been granted permission to purchase land within the Blueberry Swamp area. In order to purchase land outside of the designated area, they must receive permission from the Town. The Board explained that they were not comfortable with granting that permission without getting the feeling of the voters. Selectman Stohl explained that this vote would be non-binding but that the Board wanted some direction from the voters. The discussion continued with voters presenting their views. On a show of hands, the majority of the voters present were not in favor of allowing the US Fish & Wildlife Service to purchase land outside of the designated area.

A motion was made by Anibal Pires, Sr. and seconded by Garry Parkhurst to adjourn the meeting. Motion passed by voice vote.

Moderator Jane McCoy declared the meeting adjourned at 8:35 p.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Marcia L. Parkhurst". The signature is written in dark ink and is positioned above the printed name and title.

Marcia L. Parkhurst  
Town Clerk

# INVOICE OF PROPERTY

| LAND  | ACRES             | VALUE           |                          |
|---|-------------------|-----------------|--------------------------|
| Residential   | 2527.250          | \$18,355,400.00 |                          |
| Commercial  | 153.200           | \$962,500.00    |                          |
| Current Use   | 32,257.790        | \$2,495,956.00  |                          |
| Conservation Restriction  |                   |                 |                          |
| Assessment  | 76.902            | \$11,333.00     |                          |
| Tax Exempt  | 4,559.570         | \$3,173,900.00  |                          |
| <b>TOTAL OF LAND</b>  | <b>39,574.712</b> |                 | <b>\$21,825,189.00</b>   |
| <b>BUILDINGS</b>  |                   |                 |                          |
| Residential   |                   | \$37,277,791.00 |                          |
| Commercial  |                   | \$2,190,700.00  |                          |
| Manufactured Housing  |                   | \$2,551,100.00  |                          |
| Discretionary Preservation Easement   |                   | \$16,909.00     |                          |
| Tax Exempt  |                   | \$1,939,700.00  |                          |
|   |                   |                 | <b>\$42,036,500.00</b>   |
| <b>PUBLIC UTILITIES</b>   |                   |                 |                          |
| PSNH  |                   | \$965,600.00    |                          |
| NHEC  |                   | \$859,200.00    |                          |
| PNGTS   |                   | \$19,117,000.00 |                          |
|   |                   |                 | <b>\$20,941,800.00</b>   |
| <b>TOTAL VALUATION BEFORE EXEMPTIONS</b>  |                   |                 | <b>\$84,803,489.00</b>   |
| Less Elderly Exemptions   |                   | (\$120,100.00)  |                          |
| Less Solar/Wind Exemptions  |                   | (\$15,000.00)   |                          |
|   |                   |                 | <b>(\$135,100.00)</b>    |
| <b>NET VALUATION USED FOR COUNTY, MUNICIPAL &amp;<br/>LOCAL EDUCATION TAX RATES</b> |                   |                 | <b>\$84,668,389.00</b>   |
| <b>LESS UTILITIES</b>   |                   |                 | <b>(\$20,941,800.00)</b> |
| <b>NET VALUATION USED FOR STATE EDUCATION TAX RATE</b>                              |                   |                 | <b>\$63,726,589.00</b>   |



## 2010 TAX RATE CALCULATIONS

|                          |                 |
|--------------------------|-----------------|
| Town Appropriations:     | \$ 414,104.00   |
| Less: Revenues           | (\$ 340,060.00) |
| Add: Overlay             | \$ 4,824.00     |
| Add: War Service Credits | \$ 8,300.00     |
| NET TOWN APPROPRIATIONS  | \$ 87,168.00    |

|                                  |                 |
|----------------------------------|-----------------|
| School Appropriations:           | \$1,322,724.00  |
| Less: Adequate Education Grant   | (\$ 444,625.00) |
| Less: State Education Taxes      | (\$ 154,759.00) |
| NET LOCAL SCHOOL APPROPRIATIONS: | \$723,340.00    |

### State Education Taxes Computation:

$\$2.19 \times \$70,666,026.00$  (equalized valuation - no utilities)  
divided by  $\$63,726,589.00$  (local assessed  
valuation - no utilities) =  $\$2.43$

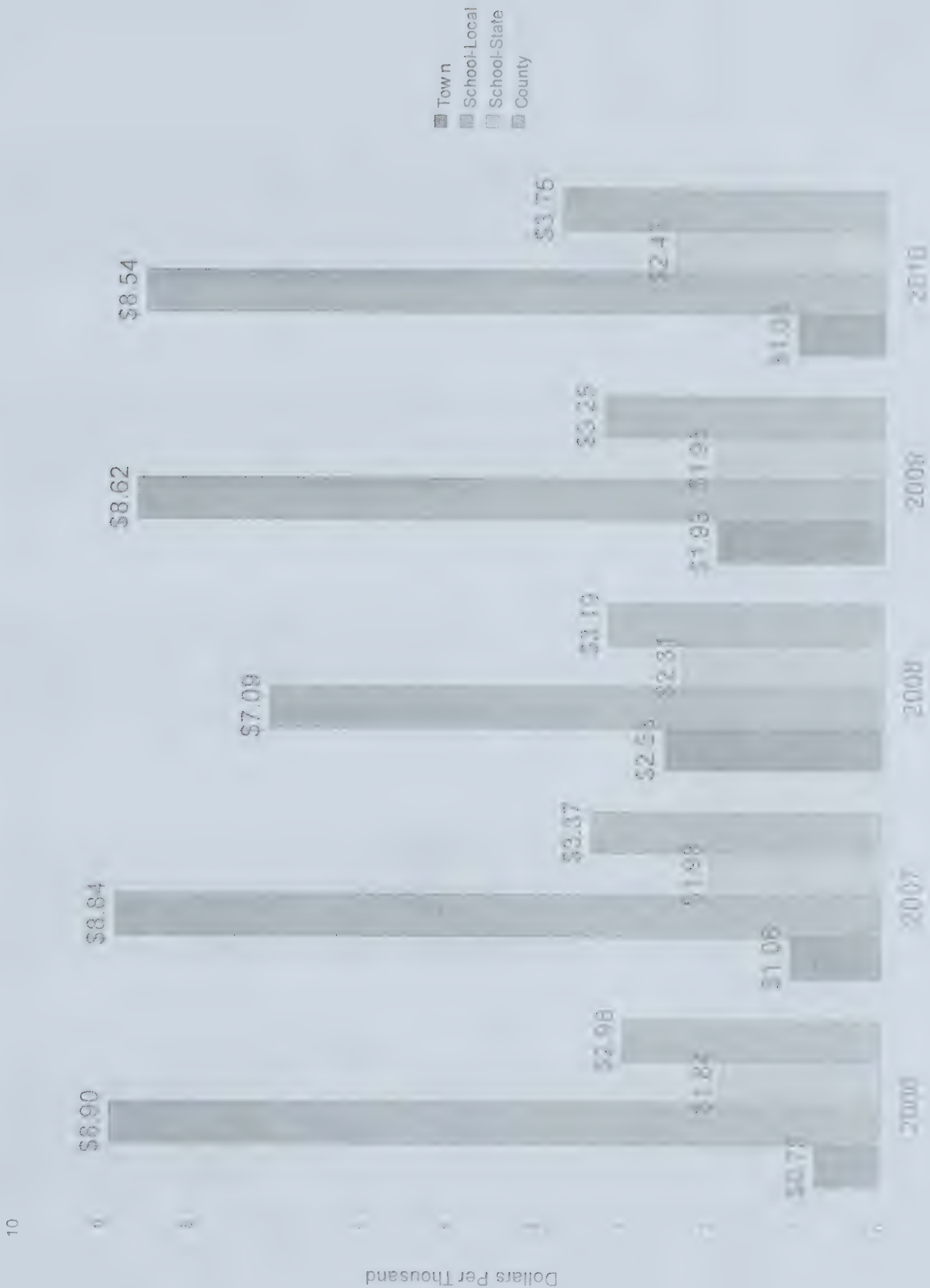
|                            |               |
|----------------------------|---------------|
| County Appropriations:     | \$ 317,371.00 |
| NET COUNTY APPROPRIATIONS: | \$317,371.00  |

|                    |         |
|--------------------|---------|
| TOWN RATE:         | \$ 1.03 |
| LOCAL SCHOOL RATE: | \$ 8.54 |
| STATE SCHOOL RATE: | \$ 2.43 |
| COUNTY RATE:       | \$ 3.75 |

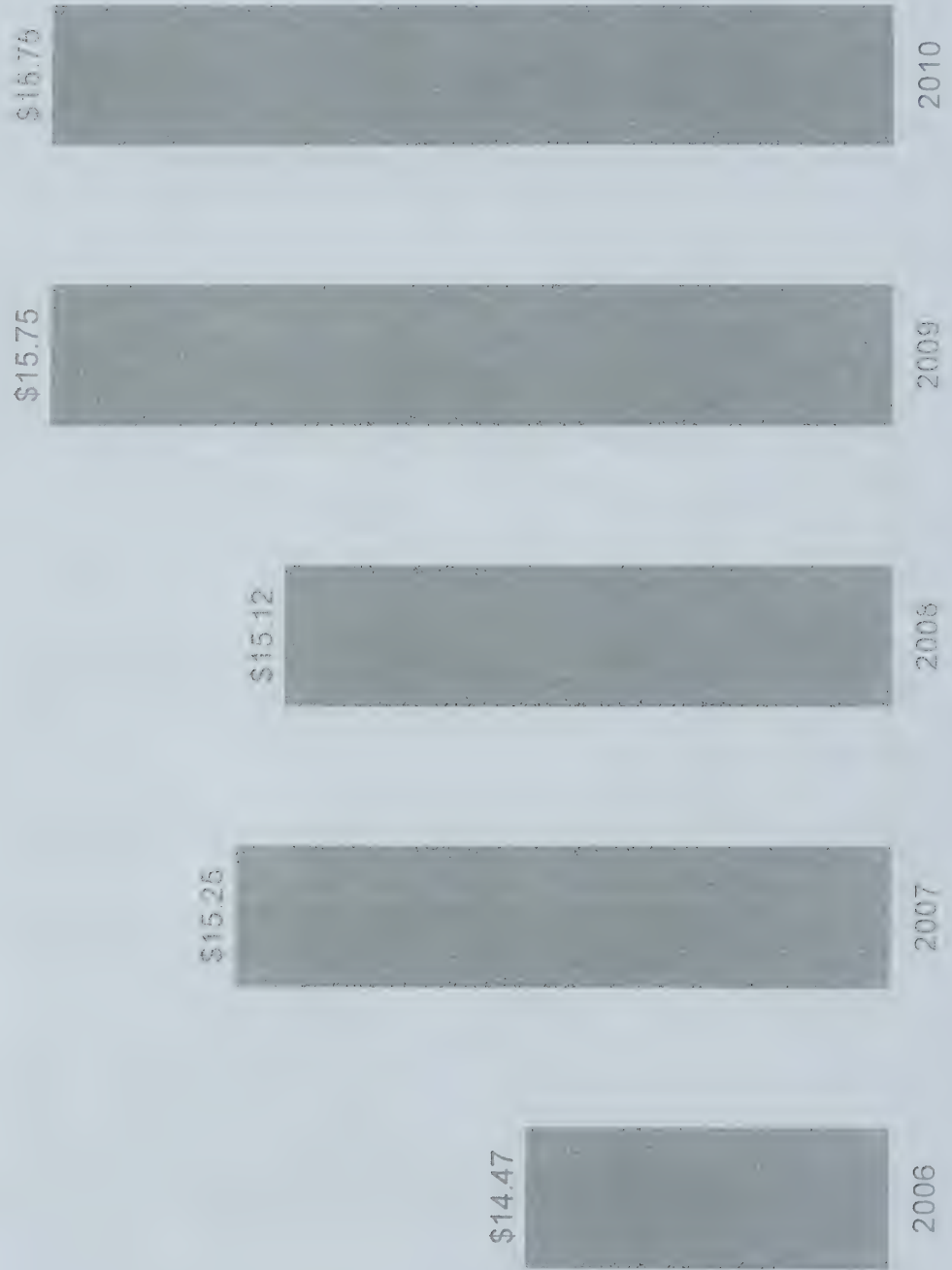
TOTAL – 2010 TAX RATE    \$15.75

TAX RATE COMPARISON FOR LAST FIVE YEARS

BROKEN DOWN BY CATEGORY



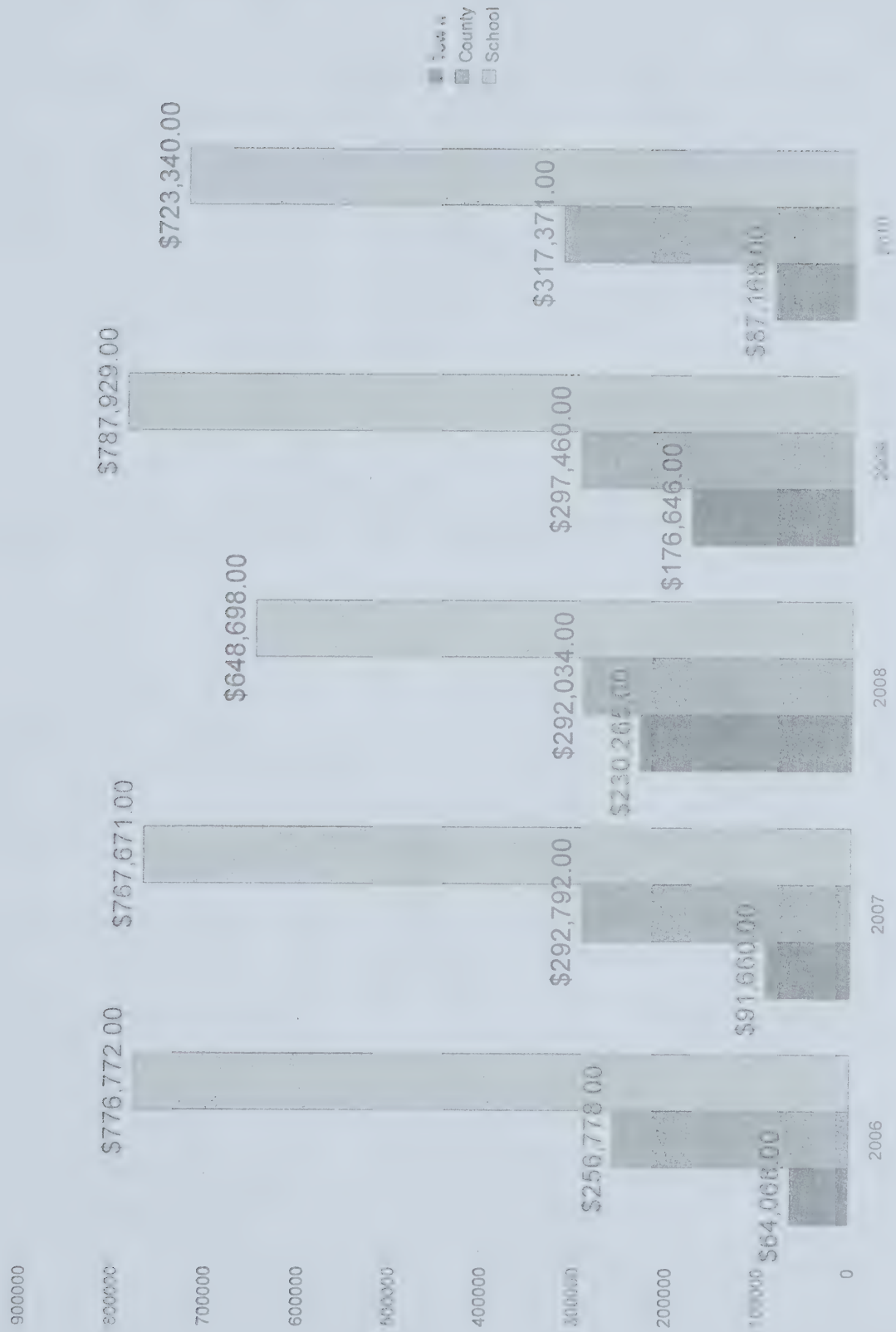
**TOTAL TAX RATE COMPARISON  
OVER LAST FIVE YEARS**





# NET APPROPRIATIONS OVER LAST FIVE YEARS

## BROKEN DOWN BY CATEGORY



## ***FINANCIAL STATEMENT***

Cash with Treasurer, January 1, 2011: \$498,826.37

Unredeemed Taxes:

Levy of 2008 \$ 8,863.52

Levy of 2009 \$17,967.45

\$ 26,830.97

Uncollected Taxes:

2010 Property \$85,884.59

2010 Land Use Change \$ 1,820.00

\$ 87,704.59

Trust Funds: \$204,470.73

TOTAL ASSETS: \$817,832.66

Due School District: \$628,099.00

TOTAL LIABILITIES: \$628,099.00

NET ASSETS: \$189,733.66

## ***SCHEDULE OF TOWN PROPERTY***

|  |                |
|--|----------------|
| Town Hall:   | \$538,106.00   |
| Town Office Building &<br>55 acres:  | \$357,000.00   |
| 17 acres:  | \$ 60,500.00   |
| Furniture & Equipment:   | \$104,952.00   |
| Columbia Covered Bridge:   | \$390,000.00   |
| Town Garage (Keach Road):  | \$109,710.00   |
| Cemeteries:  |                |
| Lyman Cemetery   | \$ 18,800.00   |
| Meridan Hill Cemetery  | \$ 3,800.00    |
| Columbia Bridge Cemetery   | \$ 23,700.00   |
| Keach Road Cemetery  | \$ 24,400.00   |
| East Columbia Cemetery   | \$ 7,700.00    |
| Tax-Deeded Property:   |                |
| Columbia Cabins/Land<br>1058 US Route 3 (5.2 acres)<br>Map 406, Lots 20 & 21 | \$193,200.00*  |
| Oakes Road-Land Only<br>(6.23 acres) Map 417, Lot 67                         | \$ 48,100.00** |



|                            |              |
|----------------------------|--------------|
| Mobile Home/Land           |              |
| 456 US Route 3 (2.4 acres) |              |
| Map 403, Lot 34            | \$ 49,400.00 |

|  |              |
|--|--------------|
| Fish Pond Road-Land Only<br>(6.0 acres) Map 417, Lot 1.02) | \$ 29,000.00 |
|--|--------------|

\*Sold by sealed bid in January, 2011.

**\*\*Deeded back to previous owner upon payment of all back taxes, interest and costs in January, 2011.**

## ***TOWN CLERK'S REPORT***

During the year ending December 31, 2010, I received and remitted to the Treasurer the following amounts:

|                     |                  |
|---------------------|------------------|
| Auto Permits        | \$121,276.31     |
| Dog License Fees    | \$ 1,169.50      |
| Vital Statistics    |                  |
| State               | \$ 274.00        |
| Town                | \$ 149.00        |
| Marriage Licenses   |                  |
| State               | \$ 38.00         |
| Town                | \$ 7.00          |
| UCC Filing Fees     | \$ 120.00        |
| Bad Check Fees      | \$ 50.00         |
| Pole License        | \$ 10.00         |
| <br>TOTAL COLLECTED | <br>\$123,093.81 |

The Town Office continues to be open every day except for Thursday. The hours, phone numbers and e-mail address are listed in the front of the book for your convenience.

Marcia L. Parkhurst  
Town Clerk

## **TREASURER'S REPORT**

### **TOWN CHECKING & SAVINGS ACCOUNT**

**BALANCE ON HAND – JANUARY 1, 2010** **\$586,790.37**

#### Received from:

|  |            |
|--|------------|
| Business licenses and fees – pistol permits, junkyard permits, disposal fees, copies | \$375.00   |
| C.N. Brown Company; Lease on Tanks   | \$4,360.00 |
| Citizens Bank; Interest on Deposits  | \$475.85   |
| Citizens Bank; Bank Fees & Adjustments   | (\$916.80) |
| Chenkus, Michael; Copies of Tax Cards  | \$31.25    |
| Davis, Edward; Back taxes on Tax-Deeded Property                                     | \$4,530.22 |
| Harland Clarke; Check Order  | (\$193.12) |
| Harriman, Maurice; Back taxes on Tax-Deeded Property                                 | \$2,060.00 |
| Judicial Branch; State vs. Edwards   | \$100.00   |
| LGC Property-Liability Trust; Insurance Refund                                       | \$98.67    |
| LGC Workmen's Compensation Trust; Insurance Refund                                   | \$1,162.50 |
| Miles, Linda; Back taxes on Tax-Deeded Property                                      | \$3,000.00 |
| NH Public Deposit Investment Pool; Interest  | \$26.39    |
| Newman-Jenkins Funeral Home; Reimbursement for Town Assistance                       | \$300.00   |
| Shallow River Properties; Payment in Lieu of Taxes                                   | \$3,000.00 |



## **TREASURER'S REPORT**

|  |                         |
|--|-------------------------|
| State of New Hampshire -                   |                         |
| Forest Reimbursement                       | \$3,036.22              |
| Highway Block Grant                        | \$39,451.47             |
| Rooms & Meals Tax                          | \$38,218.10             |
| Warden Services                            | \$778.38                |
| Warden Training                            | \$54.13                 |
| Town of Columbia; Sale of History Books    | \$3,670.00              |
| Town of Columbia; Close History Account    | \$657.43                |
| Town of Columbia; Planning Board           | \$918.65                |
| US Fish & Wildlife; Revenue Sharing        |                         |
| Conte Refuge Property                      | \$212.00                |
| Waystack Frizzell; Refund of Transfer Tax  | \$65.00                 |
| Tax Collector                              | \$1,379,212.12          |
| Town Clerk                                 | \$123,248.81            |
| Trustees of Trust Funds; Cemetery Interest | \$19.78                 |
| <br>                                       |                         |
| <b>Total Monies Received During 2010:</b>  | <b>\$1,607,952.05</b>   |
| <br>                                       |                         |
| <b>BALANCE ON HAND – JANUARY 1, 2010</b>   | <b>\$586,790.37</b>     |
| <br>                                       |                         |
| <b>Less Selectmen's Payments:</b>          | <b>(\$1,695,916.05)</b> |
| <br>                                       |                         |
| <b>BALANCE ON HAND – JANUARY 1, 2011</b>   | <b>\$498,826.37</b>     |
| <br>                                       |                         |
| Checking Account                           | \$486,151.17            |
| NH Public Deposit Investment Pool          | \$12,675.20             |
|  | <br>                    |
|  | \$498,826.37            |

Jennifer L. Wells  
Treasurer

**COOS COUNTY TRANSFER STATION REPORT**  
**January 1 - December 31, 2010**

Received from:

Deposits to  
open account

|                    |            |             |
|--------------------|------------|-------------|
| Columbia           | \$2,000.00 |             |
| January - December |            | \$14,848.12 |

|                    |           |             |
|--------------------|-----------|-------------|
| Lemington          | \$ 400.00 |             |
| January - December |           | \$ 3,926.65 |

|                    |            |             |
|--------------------|------------|-------------|
| Stewartstown       | \$5,500.00 |             |
| January - December |            | \$40,308.74 |

|                    |  |           |
|--------------------|--|-----------|
| Columbia Residents |  | \$ 753.00 |
|--------------------|--|-----------|

|                     |  |           |
|---------------------|--|-----------|
| Lemington Residents |  | \$ 118.00 |
|---------------------|--|-----------|

|                        |  |             |
|------------------------|--|-------------|
| Stewartstown Residents |  | \$ 3,043.34 |
|------------------------|--|-------------|

|   |  |             |
|---|--|-------------|
| Northeast Resource Recovery Association |  | \$ 1,232.31 |
|---|--|-------------|

|                                |  |                    |
|--------------------------------|--|--------------------|
| Total Deposits to Open Account |  | <u>\$ 7,900.00</u> |
|                                |  | \$71,852.51        |

|                |  |             |
|----------------|--|-------------|
| Less Payments: |  | \$64,230.16 |
|----------------|--|-------------|

|                           |  |             |
|---------------------------|--|-------------|
| Deposits to Open Account: |  | \$ 7,900.00 |
|---------------------------|--|-------------|

Jennifer L. Wells  
Treasurer

# **SELECTMEN'S REPORT**

## **SUMMARY OF RECEIPTS - 2010**

|   |            |
|---|------------|
| Business Licenses, Permits & Fees   |            |
| Junkyard Permits, Pistol Permits,<br>copies, disposal fees, etc.              | \$375.00   |
| C.N. Brown; Lease   | \$4,360.00 |
| Chenkus, Michael; Copies of Tax Cards   | \$31.25    |
| Citizens Bank; Interest on Deposits   | \$475.85   |
| Citizens Bank; Fees & Adjustments   | (\$916.80) |
| Citizens Bank; Check Order  | (\$193.12) |
| Columbia Resident; Reimbursement<br>For Town Assistance                       | \$300.00   |
| Davis, Edward; Back Taxes – Tax Deeded<br>Property                            | \$4,530.22 |
| Harriman, Maurice; Back Taxes – Tax Deeded<br>Property                        | \$2,060.00 |
| History Books, Sale of:   | \$3,670.00 |
| History Book Trust Fund; Close Account  | \$657.43   |
| Local Government Center – Property-Liability<br>Trust, LLC – Insurance Refund | \$98.67    |
| Local Government Center – Worker's<br>Compensation Trust; Insurance Refund    | \$1,162.50 |
| Miles, Linda; Back Taxes – Tax Deeded Property                                | \$3,000.00 |
| New Hampshire Public Deposit<br>Investment Pool; Interest                     | \$26.39    |
| Planning Board  | \$918.65   |
| Shallow River Properties; Payment in Lieu of<br>Taxes – 2009 & 2010           | \$3,000.00 |
| State of New Hampshire; Fire Permits<br>and mileage - State's share           | \$832.51   |
| State of New Hampshire; Forest<br>Land Reimbursement                          | \$3,036.22 |



**SELECTMEN'S REPORT  
SUMMARY OF RECEIPTS - 2010**

|  |                           |
|--|---------------------------|
| State of New Hampshire; Highway                |                           |
| Block Grant                                    | \$39,451.47               |
| State of New Hampshire – Judicial Branch       | \$100.00                  |
| State of New Hampshire; Rooms &                |                           |
| Meals Tax                                      | \$38,218.10               |
| Tax Collector                                  | \$1,379,212.12            |
| Town Clerk                                     | \$123,248.81              |
| Town of Columbia; Cemetery Trust Fund Interest | \$19.78                   |
| US Fish & Wildlife; Payment in Lieu of Taxes   | \$212.00                  |
| Waystack Frizzell; Refund of Transfer Tax      | \$65.00                   |
| <br><b>TOTAL RECEIPTS FOR 2010</b>             | <br><b>\$1,607,952.05</b> |

**SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2010**

**TOWN CHARGES:**

|                            |             |
|----------------------------|-------------|
| Officers' Salaries         | \$32,392.60 |
| Officers' Expenses         | \$54,266.24 |
| Election & Registration    | \$1,615.50  |
| Town Buildings & Utilities | \$13,934.43 |
| Insurance                  | \$4,035.12  |
| Planning Board Expenses    | \$3,966.09  |

**PROTECTION OF PERSONS & PROPERTY:**

|                        |             |
|------------------------|-------------|
| Fire                   | \$12,619.27 |
| Radio Communications   | \$6,790.65  |
| Health                 | \$23,977.80 |
| Sanitation & Recycling | \$33,488.31 |

**HIGHWAYS & BRIDGES:**

|                       |             |
|-----------------------|-------------|
| Summer Road & Bridges | \$84,609.14 |
| Winter Roads          | \$81,860.68 |

**LIBRARY:**

|                          |            |
|--------------------------|------------|
| Colebrook Public Library | \$2,975.00 |
|--------------------------|------------|

**PUBLIC WELFARE:**

|           |            |
|-----------|------------|
| Town Poor | \$7,920.87 |
|-----------|------------|

**CEMETERIES:**

|            |            |
|------------|------------|
| Cemeteries | \$4,694.85 |
|------------|------------|

**SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2010**

**PAYMENTS TO OTHER GOVERNMENT DIVISIONS:**

|                          |              |
|--------------------------|--------------|
| State & County           | \$318,703.95 |
| Columbia School District | \$900,154.00 |

**MISCELLANEOUS:**

|                            |             |
|----------------------------|-------------|
| Land & Building Appraisals | \$17,050.00 |
| Regional Associations      | \$638.68    |
| Taxes Bought By Town       | \$58,017.13 |
| Refunds/Reimbursements     | \$996.75    |
| Patriotic Purposes         | \$850.00    |
| Columbia Cabins Property*  | \$6,358.99  |
| Emergency Management**     | \$4,000.00  |
| Transfer to Trust Fund     | \$20,000.00 |

|                                |                       |
|--------------------------------|-----------------------|
| <b>TOTAL PAYMENTS FOR 2010</b> | <b>\$1,695,916.05</b> |
|--------------------------------|-----------------------|

\* Reimbursed upon sale of property.

\*\* Reimbursed by grant received in 2009.



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

|  |                    |
|--|--------------------|
| Cass, Stephen; Selectman Salary                    | \$1,847.00         |
| Cloutier, Norman; Selectman Salary                 | \$1,847.00         |
| Parkhurst, Garry; Tax Collector Salary             | \$3,694.00         |
| Parkhurst, Kenneth; Transfer Station Rep.          | \$277.05           |
| Parkhurst, Marcia; Town Clerk/<br>Secretary Salary | \$21,218.25        |
| Stohl, Eric; Selectman Salary                      | \$1,847.00         |
| Wells, Jennifer; Treasurer Salary                  | \$1,662.30         |
|  | <b>\$32,392.60</b> |

OFFICERS' EXPENSES:

|  |             |
|--|-------------|
| Avitar Associates of N.E., Inc.; Software<br>Support, Tax Bills, etc.          | \$3,709.39  |
| BD Computing; Transferring Data to new computers                               | \$525.00    |
| B.M.S.I.; Software Support &<br>Updates  | \$1,650.00  |
| C.P.I. Printing Services; Forms  | \$311.30    |
| Cartographic Associates, Inc.; Map Updates                                     | \$1,033.20  |
| Colebrook Copy Center; Printing  | \$383.00    |
| Colebrook Copy Center; Printing Town History Books                             | \$13,932.00 |
| Crane & Bell; Auditing Town Books  | \$6,000.00  |
| F.W. Cowan & Sons, Inc.; Preliminary Estimate<br>for marking Town Line w/Odell | \$325.00    |
| F.W. Cowan & Sons, Inc; Surveying So. Jordan Hill Road                         | \$2,357.00  |
| First Colebrook Bank; Payroll Taxes  | \$2,296.77  |
| Frisk Software; Anti-virus Software  | \$50.00     |
| Hibbard, Rita; Mileage Reimbursement   | \$20.00     |
| J.P. Cooke, Co.; Dog Tags  | \$80.19     |
| Jordan Associates; Newspaper Notices   | \$285.00    |
| Liebl Printing; Printing Town Reports  | \$1,646.70  |
| Local Government Center; Conference Registration                               | \$80.00     |

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

|  |                    |
|--|--------------------|
| Matthew Bender Co., Law Book                       |                    |
| Updates  | \$331.64           |
| Memos of New Hampshire, Inc.; Office Supplies      | \$911.61           |
| New Hampshire, State of; Unemployment Compensation | \$28.28            |
| News & Sentinel, The; Notices,                     | \$460.00           |
| NHCTCA; Workshop                                   | \$71.00            |
| Parkhurst, Garry; Fees                             | \$2,478.00         |
| Parkhurst, Garry; Reimbursement for computers      | \$1,408.00         |
| Parkhurst, Marcia; Supplies Reimbursement          | \$142.07           |
| Pitney Bowes Credit Corporation;                   |                    |
| Postage Machine Rental and Supplies                | \$522.00           |
| Petty Cash; Postage, Supplies, etc.                | \$200.00           |
| Peterborough, Town of; Replica of Boston Post Cane | \$140.00           |
| Postmaster, Colebrook; Box Rental                  | \$176.00           |
| Price Digest; Town Clerk Supplies                  | \$194.00           |
| Stohl, Eric; Reimbursement for copies              | \$16.50            |
| U.S. Postal Service; Refill Postage Meter          | \$3,600.00         |
| U.S. Treasury; Social Security, Federal &          |                    |
| Medicare Taxes                                     | \$7,084.48         |
| W.B. Mason Co., Inc.; Office Supplies              | \$580.24           |
| W.M. Spring Workshop; Workshop Fee                 | \$35.00            |
| Waystack Frizzell; Legal Services                  | \$1,202.87         |
|  | <b>\$54,266.24</b> |

**ELECTION & REGISTRATION:**

|  |                   |
|--|-------------------|
| Dinco, Carol; Ballot Clerk                   | \$130.00          |
| Jordan Associates; Newspaper Notices         | \$190.00          |
| Little, Diane; Supervisor of Checklist       | \$225.00          |
| News & Sentinel; Notices                     | \$180.50          |
| McCoy, Jane; Moderator Salary                | \$115.00          |
| Parkhurst, Isabelle; Supervisor of Checklist | \$225.00          |
| Rainville, Roberta; Ballot Clerk             | \$65.00           |
| Stohl, Lois; Supervisor of Checklist         | \$225.00          |
| Sullivan, Judy; Ballot Clerk                 | \$130.00          |
| Tibbetts, Brenda; Assistant Moderator Salary | \$130.00          |
|  | <b>\$1,615.50</b> |

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

**TOWN BUILDINGS:**

|   |            |
|---|------------|
| Boudle, Ghislaine; Wreaths                          | \$145.00   |
| Earley Rubbish & Recycling, LLC; Trash<br>Pick-up   | \$216.00   |
| Fairpoint Communications; Town Hall & Town Office   | \$2,138.37 |
| Gadwah, Herbert; Water Rent-Town Hall               | \$200.00   |
| Gosselin, Albe; Water Rent-Town Hall                | \$100.00   |
| Lewis Oil Company; Fuel                             | \$3,230.65 |
| News & Sentinel, The; Snowplowing Ad                | \$92.00    |
| Norm's Plumbing & Heating; Furnace Cleaning/Repairs | \$169.00   |
| North Country Flag; New Flag                        | \$34.14    |
| P.A. Hicks & Sons; Supplies                         | \$49.70    |
| Parkhurst, Garry; Reimbursement for supplies        | \$65.27    |
| Parkhurst, Jeffrey; Installing Shelves              | \$115.00   |
| Parkhurst, Sheila; Mowing                           | \$1,414.89 |
| Perkins Painting; Painting                          | \$167.50   |
| PSNH, Electricity - Town Hall & Town Office         | \$2,258.45 |
| Rockingham Electrical Supply; Light Bulbs           | \$139.76   |
| Sheldon Gray Construction, Inc.; Plowing, etc.      | \$1,495.00 |
| Tri-State Fire Protection; Checking Extinguishers   | \$613.30   |
| Vershire; Cleaning Town Office                      | \$1,290.40 |

**\$13,934.43**

**INSURANCE:**

|  |                   |
|--|-------------------|
| Local Government Center - WCT, LLC<br>Workmen's Compensation Insurance                             | \$500.00          |
| Local Government Center - PLT, LLC<br>Commercial Property & Liability<br>and Public Officials Bond | \$3,535.12        |
|  | <b>\$4,035.12</b> |

**PLANNING BOARD EXPENSES:**

|   |          |
|---|----------|
| Boudle, Ghislaine; Salary                     | \$369.40 |
| DeBlois, Scott; Salary                        | \$415.57 |
| Cass, Stephen; Salary                         | \$369.40 |
| Chapple, Conrad, Sr.; Salary                  | \$369.40 |
| Jondro, Rock; Salary                          | \$184.70 |
| Jordan Associates; Notices                    | \$30.00  |
| Keyser, Joanne; Salary                        | \$415.57 |
| Matthew Bender Co.; Law Books                 | \$192.52 |
| Memos of New Hampshire, Inc.; Office Supplies | \$96.99  |
| NH Office of Energy & Planning; Workshop Fee  | \$55.00  |

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

|   |                   |
|---|-------------------|
| News & Sentinel; Notices                    | \$304.75          |
| Russell, Desjardins & Fogg, PLLC            | \$30.00           |
| Shimkus, Joanne; Reimbursement for computer | \$498.00          |
| Waystack Frizzell; Legal Services           | \$265.39          |
| Wells, Daniel; Salary                       | \$369.40          |
|   | <b>\$3,966.09</b> |

PROTECTION OF PERSONS & PROPERTY:

FIRE:

|  |                    |
|--|--------------------|
| Adair, Wallace; Deputy Forest Fire<br>Warden Reimbursement     | \$327.43           |
| Brooks, Brett; Deputy Forest Fire<br>Warden Reimbursement      | \$761.08           |
| Colebrook Fire Department; Fire Protection                     | \$10,863.50        |
| Dion, Peter; Forest Fire Warden<br>Reimbursement               | \$422.53           |
| Fogg, Jonathan; Deputy Forest Fire<br>Warden Reimbursement     | \$70.63            |
| News & Sentinel, The; Notices,                                 | \$80.50            |
| Parkhurst, Kenneth; Deputy Forest Fire<br>Warden Reimbursement | \$93.60            |
|  | <b>\$12,619.27</b> |

RADIO COMMUNICATIONS:

|  |                   |
|--|-------------------|
| Colebrook, Town of; Communications<br>Center | <b>\$6,790.65</b> |
|--|-------------------|

HEALTH:

|   |                    |
|---|--------------------|
| American Red Cross; Appropriation                     | \$383.00           |
| 45th Parallel EMS; Appropriation                      | \$17,044.80        |
| Tri-County Community Action Program;<br>Appropriation | \$650.00           |
| U.C.V.H. Association; Appropriation                   | \$2,200.00         |
| U.C.V. Home Health; Appropriation                     | \$3,000.00         |
| U.C.V. Mental Health; Appropriation                   | \$700.00           |
|   | <b>\$23,977.80</b> |



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

**SANITATION:**

|  |                    |
|--|--------------------|
| AVRRD; Tipping Fees  | \$9,870.19         |
| Coos County Recycling Center; Columbia's Share             | \$8,770.00         |
| Coos County Transfer Station Account; Solid Waste Disposal | \$14,848.12        |
|  | <b>\$33,488.31</b> |

**HIGHWAYS & BRIDGES:**

**MAINTENANCE - SUMMER ROADS:**

|   |                    |
|---|--------------------|
| Berlin Insulation; Roadside Mowing  | \$3,035.00         |
| Boudle's Construction Co., Inc.;<br>Dozer, dumptruck, backhoe &<br>excavator rental, labor, rockraking,<br>moving equipment, etc. | \$27,106.00        |
| Boudle, Clifton Jr.; Storage Container Rental   | \$600.00           |
| Brad's Tree Service; Cutting Trees  | \$3,825.00         |
| Caron, Phillip; Trucking  | \$1,687.50         |
| Central Asphalt Paving, LLC; Paving   | \$29,325.00        |
| Chemical Solutions; Calcuim Chloride  | \$3,786.80         |
| Cloutier Sand & Gravel; Grading & Gravel  | \$4,350.00         |
| Columbia Sand & Gravel; Gravel,<br>Culverts, etc.   | \$3,536.21         |
| Owen, Bruce; Trucking   | \$337.50           |
| P.A. Hicks & Sons; Culverts   | \$1,784.13         |
| Tallmage, William; Gravel   | \$5,236.00         |
|   | <b>\$84,609.14</b> |

**MAINTENANCE - WINTER ROADS:**

|                                     |                    |
|-------------------------------------|--------------------|
| Jeffers, Clark Jr; Plowing Contract | \$79,500.00        |
| Barrett Trucking; Salt*             | \$2,360.68         |
|                                     | <b>\$81,860.68</b> |

\*To be deducted from January plowing payment

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

**LIBRARY:**

|   |                   |
|---|-------------------|
| Colebrook Public Library;<br>2010 Appropriation | <b>\$2,975.00</b> |
|---|-------------------|

**TOWN POOR:**

|  |                   |
|--|-------------------|
| Fairpoint Communications; Phone        | \$332.95          |
| Jenkins & Newman; Funeral Expenses     | \$2,865.00        |
| Lewis Oil Company; Fuel                | \$120.00          |
| Name Withheld; Rent                    | \$840.00          |
| Name Withheld; Rent                    | \$400.00          |
| Name Withheld; Rent                    | \$575.00          |
| Name Withheld; Rent                    | \$1,200.00        |
| Name Withheld; Rent                    | \$400.00          |
| N.H. Electric Cooperative; Electricity | \$467.09          |
| PSNH; Electricity                      | \$331.33          |
| Tallmage Plumbing & Heating; Repairs   | \$389.50          |
|  | <b>\$7,920.87</b> |

**CEMETERIES:**

|                                   |                   |
|-----------------------------------|-------------------|
| Gooch, Robert, Jr.; Mowing        | \$330.00          |
| Parkhurst, Sheila; Mowing         | \$4,084.85        |
| Triple Bridge Farms; Fence Repair | \$280.00          |
|                                   | <b>\$4,694.85</b> |

**STATE & COUNTY:**

|  |                     |
|--|---------------------|
| Coos County Registry of Deeds;<br>Recording Fees, Redemptions &<br>Postage | \$562.01            |
| Department of Agriculture; Dog<br>Licenses                                 | \$364.50            |
| King, Frederick, Treasurer; Coos County<br>Taxes                           | \$317,371.00        |
| Treasurer, State of New Hampshire;<br>Marriage License Fees                | \$38.00             |
| Treasurer, State of New Hampshire;<br>Vital Statistics                     | \$287.00            |
| Waystack Frizzell; Recording Fees  | \$81.44             |
|  | <b>\$318,703.95</b> |

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

**SCHOOL DISTRICT:**

|                          |                     |
|--------------------------|---------------------|
| Columbia School District | <b>\$900,154.00</b> |
|--------------------------|---------------------|

**MISCELLANEOUS:**

**LAND & BUILDING APPRAISALS:**

|  |                    |
|--|--------------------|
| Brett Purvis & Associates, Inc.; General Assessing<br>& Cyclical Evaluations | <b>\$17,050.00</b> |
|--|--------------------|

**EMERGENCY MANAGEMENT:**

|   |                   |
|---|-------------------|
| Hubbard Consulting; LLC; Updating Plans** | <b>\$4,000.00</b> |
|---|-------------------|

**REFUNDS/ABATEMENTS:**

|                                      |                 |
|--------------------------------------|-----------------|
| Dupont Realty; Motor Vehicle Refund  | \$128.75        |
| Chaney, Michael; 2009 Property Taxes | \$198.00        |
| Lawton, Robert; 2009 Property Taxes  | \$642.00        |
| Sweatt, Hazen; 2009 Property Taxes   | \$28.00         |
|                                      | <b>\$996.75</b> |

**REGIONAL ASSOCIATIONS:**

|   |                 |
|---|-----------------|
| NH Association of Assessing Officials;<br>2010 Dues | \$20.00         |
| NH City & Town Clerks' Association<br>2010 Dues     | \$20.00         |
| Local Government Center, LLC                        | \$578.68        |
| NH Tax Collectors' Association;<br>2010 Dues        | \$20.00         |
|   | <b>\$638.68</b> |

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2010**

**TAXES BOUGHT BY TOWN:**

|   |                    |
|---|--------------------|
| Town of Columbia – 2009 Taxes Purchased by Town | <b>\$58,017.13</b> |
|---|--------------------|

**PATRIOTIC PURPOSES:**

|                                   |                 |
|-----------------------------------|-----------------|
| Colebrook Kiwanis Club; Fireworks | \$750.00        |
| Geo. L. O'Neil Post #62; Flags    | \$100.00        |
|                                   | <b>\$850.00</b> |

**COLUMBIA CABINS:\***

|  |                   |
|--|-------------------|
| Cloutier, Norman; Auction  | \$45.00           |
| J.K. Lynch, Inc.; Clean-up                                       | \$2,099.00        |
| Jordan Associates; Notices                                       | \$280.00          |
| News & Sentinel, The; Notices,                                   | \$310.50          |
| P.A. Hicks & Sons; Locks/Keys, glass                             | \$137.12          |
| Parkhurst, Garry; Installing locks, replacing window,<br>auction | \$100.00          |
| Parkhurst, Marcia; Auction                                       | \$45.00           |
| Raymond Davis Real Estate; Appraisal                             | \$200.00          |
| Salmon Press; Notices  | \$85.00           |
| Stohl, Eric; Auction   | \$45.00           |
| Waystack Frizzell; Legal Services                                | \$3,012.37        |
|  | <b>\$6,358.99</b> |

**TRANSFER MONIES:**

|                         |                    |
|-------------------------|--------------------|
| Trustees of Trust Funds | \$20,000.00        |
|                         | <b>\$20,000.00</b> |

|                                |                       |
|--------------------------------|-----------------------|
| <b>GRAND TOTAL OF PAYMENTS</b> | <b>\$1,695,916.05</b> |
|--------------------------------|-----------------------|

\*Reimbursed upon sale of property.

\*\*Reimbursed by grant received in 2009.



## **COOS COUNTY TRANSFER STATION ACCOUNT**

### **RECEIPTS:**

|   |             |
|---|-------------|
| Town of Stewartstown                                    | \$40,308.74 |
| Town of Columbia  | \$14,848.12 |
| Town of Lemington                                       | \$3,926.65  |
| Northeast Resource Recovery                             | \$914.31    |
| Stewartstown Residents;<br>Building Debris, tires, etc. | \$3,270.84  |
| Columbia Residents;<br>Building Debris, tires, etc.     | \$838.50    |
| Lemington Residents;<br>Building Debris, tires, etc.    | \$123.00    |
|   | \$64,230.16 |

**TOTAL RECEIPTS:**

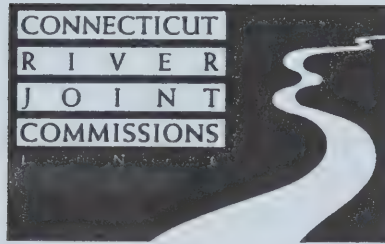
### **PAYMENTS:**

|                                       |             |
|---------------------------------------|-------------|
| Adair, William; Labor                 | \$95.00     |
| Atlantic Recycling; Parts             | \$61.15     |
| Big Green Recycling;<br>Freon Removal | \$175.00    |
| C.D.S. Portable Toilets               | \$1,080.00  |
| Carney, Jesse; Plowing                | \$1,920.00  |
| Caron, Phillip; Compacting, etc.      | \$2,030.00  |
| Coos Auto Parts; Parts                | \$310.37    |
| Coos County                           | \$22,500.00 |

## COOS COUNTY TRANSFER STATION ACCOUNT

|  |             |
|--|-------------|
| Lamontagne, Sylvain; Labor                         | \$45.00     |
| Northeast Resource Recovery<br>Association; Tires  | \$1,046.60  |
|  |             |
| Normandeau Trucking, Inc.; Trucking                | \$33,412.25 |
| Noyes, Tyler; Labor                                | \$31.50     |
| Parkhurst, Kenneth; Administration<br>and expenses | \$1,373.29  |
| Wells, Jennifer; Treasurer                         | \$150.00    |
|  |             |
| TOTAL PAYMENTS:                                    | \$64,230.16 |





## **CONNECTICUT RIVER JOINT COMMISSIONS**

**2009-2010**

This year the Connecticut River Joint Commissions faced and dealt with a financial crisis which could have bankrupted the Organization. Through the oversight and vigilance of some of our commissioners major financial shortfalls in matching funds for grants and administrative weaknesses were discovered. The resulting shortfall in administrative funds forced us to lay-off paid staff and reduce our operating costs to bare-bones for the 2010-2011 fiscal years. We were able to return our business/office manager to part-time duty and several commissioners stepped up to the plate to continue program services and devise plans to sustain the operation and reimburse our grantors for overmatched funds.

As of this writing we have paid back all outstanding debt, continued our program commitments, largely through the help of the regional planning commissions, and met the requirements of our two state grants. We are currently planning to contract as much programming help as we can afford.

We have come through a difficult period but the future looks bright for the CRJC and its Local River Subcommittees.

Thanks to all who helped us through this difficult period.

Glenn English, Chair

New Hampshire

Connecticut River Valley Resource Com.

Thomas Kennedy, Chair

Vermont

Connecticut River Watershed Advisory Com.

## 45<sup>th</sup> Parallel EMS Annual Report

During 2010, the 45<sup>th</sup> Parallel Emergency Medical Services (45<sup>th</sup>) had a busy and productive year, responding to emergency calls and requests for interfacility transfer, providing EMS coverage for community events, and offering educational opportunities for EMS professionals and the community. The 45<sup>th</sup> provided an ambulance to standby at the Governor's appearance at Pittsburg High School graduation and the Law Enforcement Torch Run. A fast responder was engaged to stand by at the Vintage Snowmobile races, the Mud Run, Lumberjack Competition, and the Dixville Races. 45<sup>th</sup> EMT-Intermediates participated in N1H1 flu clinics held throughout the area administering flu vaccinations as part of the efforts of the state of NH to prevent a flu pandemic.

The service area of the 45<sup>th</sup> includes the towns of Pittsburg, Clarksville, Stewartstown, Colebrook, Columbia, and Dixville NH, and Norton, Canaan, and Lemington VT. The agency employs a staff of 29, which includes an Acting Chief, 5 full time EMT-Intermediates, along with 22 per diem employees with 4 First Responders, 12 EMT-Basics and 6 EMT-Intermediates, and a part time bookkeeper. During 2010, the 45<sup>th</sup> responded to five hundred and seventy-one 911 emergency calls and two hundred and forty-eight Interfacility transfers.

The 45<sup>th</sup> is overseen by a Board of Directors made up of representatives of the towns in our services area, the Colebrook, Beecher Falls, and Pittsburg fire departments, UCVH representation and two at large members. During 2010 new appointments to the Board were Dan Shallow representing the town of Pittsburg and Hasen Burns representing the town of Stewartstown. Resignations during 2010 included Brian Dorman-Town of Pittsburg, Clay Hinds-at large, Charlie Chalk-at large, and Harry Brown-Town of Stewartstown.

Training is always a focus of the 45<sup>th</sup>. An EMT-Basic Course was conducted during 2010, with eight students successfully completing the course. Monthly trainings for all area responders are held the last Monday of the month. A year-long schedule of American Red Cross Courses (ARC) was presented with 18 classes held, training 208 people in ARC Instructors Training, CPR/AED Adult & Child, CPR/AED for the Professional Rescuer, Adult CPR/AED, CPR Infant and Child, Adult CPR, Babysitter Training, Dog First Aid and Standard First Aid. Many of the ARC courses were presented at work sites, making our schools, day care centers, and places of employment safer for all. All of our course and equipment expenses for two years are covered by a \$40,000 grant received by the ARC. Sixteen new adult CPR manikins and 8 new junior CPR manikins were recently purchased through the grant.

The 45<sup>th</sup> Parallel EMS responds with the fire departments to structure fires. We recognized that the availability of people trained to respond to local disasters with resources to help the victims with immediate needs, such as food and shelter, was limited in this area. The 45<sup>th</sup> Parallel worked with the ARC to provide community training to become an ARC Disaster Volunteer. The training was conducted at the 45<sup>th</sup> station in November, with twelve people completing the Volunteer Orientation. The next step in the training, Case Work, will be held at the 45<sup>th</sup> station



## 45<sup>th</sup> Parallel EMS Annual Report

in January 2011, resulting in a new group of ARC volunteers available to respond to local disasters.

The Fast Responder Model continues to be integral to our operations. We work closely with the Beecher Falls and Pittsburg Rescue squads for medical calls, snowmobile and motor vehicle accidents and other rescues, and the Colebrook Fire Department for motor vehicle and snowmobile accidents, and other rescue operations. Due to the large geographic area that is covered, working in cooperation with the Fast Response squads is vital to the welfare of our patients. By reaching the patient quickly, and stabilizing and providing care while awaiting the arrival of the ambulance to transport them to the hospital, the Fast Response squads improve the outcome for the patient. In addition to the Fast Response squads, there are 18 fast responder packs containing basic and advanced life support equipment and AEDs distributed to EMS responders in Bloomfield, Brunswick, Pittsburg, Colebrook, Canaan, Beecher Falls, and Stewartstown. The packs have been used at 172 calls, 8 calls in Bloomfield, 12 calls in Canaan, 8 calls in Clarksville, 67 calls in Colebrook, 15 calls in Columbia, 5 calls in Dixville, 1 call in Errol, 4 calls in Norton, 22 calls in Pittsburg, and 30 calls in Stewartstown.

We moved into our new station on Ramsey Road the last weekend of January 2010. Having a home with all of our ambulances and equipment under one roof has made a world of difference in our working conditions. The station provides us with office space, living quarters, a training room (Community Room), and a four bay garage. The Community Room has been used to hold our EMT-B, ARC classes, and monthly trainings. The room has also been utilized by other nonprofit groups including: NH Fish & Game, Clarksville Pond Association, UCVH, North Country Suicide Prevention Coalition, Regional Snowmobile Planning Group for meetings and trainings. The station is being maintained through a planned program of daily housekeeping and maintenance.

The 45<sup>th</sup> provided fast response emergency medical services for the second year for the Untamed New England Adventure Race, a 72 hour extreme adventure race with a course that was spread out over several hundred miles in New Hampshire, Vermont, and Maine, with racers paddling, trekking, and biking over remote terrain. This year, the race headquarters was located at the 45<sup>th</sup> station. The racers' progress was tracked by satellite and computer and there was a dispatcher at the station throughout the entire 72 hours of the race, along with two responders in the field, staying ahead and behind of the racers. Though there were no medical emergencies this year, we did respond to several "Help" activations and were dispatched to find racers who were in need of some assistance. The organizer of the race was very pleased with our service and has made the decision to keep his next event in 2012 in this area to maintain his collaboration with the 45<sup>th</sup> and NH Parks Service. The plan is to increase the duration of the event to four days, possibly apply for world championship status and increase community involvement by promoting the event as a tourist destination event bringing revenue into the area. The 45<sup>th</sup> realized a greater than \$2,000 profit from the event.

## 45<sup>th</sup> Parallel EMS Annual Report

In October, representatives of the 45<sup>th</sup> traveled to the Center for the Arts in Concord to receive the NH Bureau of EMS 2010 Pamela Mitchell/Richard Connolly Memorial Achievement Award. This award recognizes an individual or group who has made an outstanding contribution to the Emergency Medical Services System of New Hampshire. The criteria to be nominated for the award is that the contributions of the individual or group nominated should have significantly enhanced the EMS system in New Hampshire, assisted in promoting EMS statewide, and/or created positive public awareness about the Emergency Medical Services Profession.

The 45<sup>th</sup> is in the final phases of applying for an EMP grant from Homeland Security that will support the purchase of a generator for the station, Touch Book computers for the ambulances, mobile radio for the Chief vehicle, and repeater radios for the ambulances. This grant is being applied for cooperatively with the Town of Colebrook.

In 2011, the 45<sup>th</sup> will be one of thirteen services in the state participating in a year- long study of the vacuum spine board that is being conducted by the NH Trauma Board. This immobilization device molds to the patient and is much more comfortable, reducing pain and preventing skin breakdown. With our long transport times, both from the scene of the injury to UCVH and from UCVH to a trauma center, the benefits of this backboard should be significant to our patients.

The 45<sup>th</sup>, along with all emergency response agencies in the area, will have increased radio interoperability with the installation of new repeater towers on Signal, Magalloway and Whitcomb mountains and Ben Young Hill. This half million dollar grant was a cooperative effort between several towns, local agencies, and the state of NH.

The Board of Directors and the Chief of the 45<sup>th</sup> continue to practice prudent financial management of the agency's resources. We have worked diligently to minimize the burden to the taxpayers of the towns we service and who support us. This has resulted in level funding again this year. The total amount of the town subsidy will not increase in 2011, though the portion that each town pays changes each year as that portion is calculated on a formula based on each town's number of runs, population, and number of housing units. Providing healthcare in today's economy is an ongoing challenge as the area has suffered extensive job losses, people have become uninsured, and government insurances have not kept pace with the actual cost of providing these vital services.

The past twelve months have been very productive for the 45<sup>th</sup> as we continue to grow and refine our operations. We continue our commitment to providing the absolute best care to the residents and visitors of the great North Woods. EMS is a challenging profession when you are the one responding to a person's worst day. There is great sadness when we respond to a fatal snowmobile accident or to a major disaster such as the explosion on Gould Street. However, there is also great satisfaction when we can care for and help a person as we safely transport

## 45<sup>th</sup> Parallel EMS Annual Report

them to the continued care they need, be it at UCVH, Dartmouth Hospital, Concord Hospital, or Sherbrooke Hospital. The 45<sup>th</sup> Parallel is always available for those who need our services.

Thank you to the 45<sup>th</sup> staff and Board of Directors for your hard work and dedication and to the towns we service for your continued support. We look forward to 2011 with great anticipation.

Respectfully submitted,

Michelle Hyde, Acting Chief



## ***TAX COLLECTOR'S REPORT***

On the following pages, is my report for the year ending December 31, 2010, along with a list of uncollected taxes as of that date.

My office hours remain the same and are listed in the front of the book for your convenience. You may, however, contact the office during normal business days to ask any questions you may have.

Below is a graph showing the unpaid taxes at the end of each of the last five years. At the end of this fiscal year, we had 7% of our 2010 property taxes listed as unpaid. This, of course, changes from day to day. The amount unpaid as of the printing of this report will be less.

As always, please feel free to contact me if you have questions regarding your tax bill.

Garry R. Parkhurst  
Tax Collector





**TAX COLLECTOR'S REPORT**  
**SUMMARY OF TAX ACCOUNTS**  
**JANUARY 1, 2010 – DECEMBER 31, 2010**

DEBITS

|                                      | Levy of 2010              | Levy of 2009            |
|--------------------------------------|---------------------------|-------------------------|
| <b>Uncollected Taxes – 1/1/2010:</b> |                           |                         |
| Property                             |                           | \$96,413.28             |
| Land Use Change                      |                           |                         |
| Yield                                |                           | \$1,973.83              |
| Prior Years' Credits                 | (\$1,114.04)              |                         |
| This Years' New Credits              | (\$1,914.13)              |                         |
| <b>Taxes Committed:</b>              |                           |                         |
| Property                             | \$1,277,771.00            |                         |
| Land Use Change                      | \$4,620.00                |                         |
| Yield                                | \$18,985.91               |                         |
| Excavation                           | \$1,099.70                |                         |
| <b>Overpayment:</b>                  |                           |                         |
| Interest - Late Taxes                | \$944.01                  | \$6,776.29              |
| <br><b>TOTAL DEBITS:</b>             | <br><b>\$1,300,392.45</b> | <br><b>\$105,163.40</b> |

**TAX COLLECTOR'S REPORT**  
**SUMMARY OF TAX ACCOUNTS**  
**JANUARY 1, 2010 – DECEMBER 31, 2010**

**CREDITS**

|  | Levy of 2010          | Levy of 2009        |
|--|-----------------------|---------------------|
| <b>Remitted to Treasurer:</b>          |                       |                     |
| Property Taxes                         | \$1,190,685.48        | \$42,768.07         |
| Land Use Change                        | \$2,800.00            |                     |
| Yield                                  | \$18,940.94           | \$1,973.83          |
| Excavation Tax @ \$.02/yd.             | \$1,099.70            |                     |
| Interest & Penalties                   | \$944.01              | \$6,776.29          |
| Conversion to Lien                     |                       | \$53,635.99         |
| Prior Year Overpayments                |                       |                     |
| Assigned                               | \$(1,096.30)          |                     |
| <b>Abatements:</b>                     |                       |                     |
| Property Taxes                         | \$1,200.93            | \$9.22              |
| Yield Tax                              | \$44.97               |                     |
| <b>Uncollected Taxes – 12/31/2010:</b> |                       |                     |
| Property                               | \$85,884.59           |                     |
| Land Use Change                        | \$1,820.00            |                     |
| Remaining Overpayments -               |                       |                     |
| This Year                              | \$(1,931.87)          |                     |
| <b>TOTAL CREDITS:</b>                  | <b>\$1,300,392.45</b> | <b>\$105,163.40</b> |

**TAX COLLECTOR'S REPORT**  
**SUMMARY OF TAX LIEN ACCOUNTS**  
**JANUARY 1, 2010 – DECEMBER 31, 2010**

|   | DEBITS             |                    |                    |
|---|--------------------|--------------------|--------------------|
|   | 2009               | 2008               | 2007               |
| Unredeemed Lien Balance -<br>January 1, 2010:   |                    | \$22,088.02        | \$11,409.92        |
| Liens Executed This Year                        | \$58,017.13        |                    |                    |
| Interest & Costs Collected:                     | \$2,158.58         | \$1,850.55         | \$3,327.79         |
| <b>TOTAL DEBITS:</b>                            | <b>\$60,175.71</b> | <b>\$23,938.57</b> | <b>\$14,737.71</b> |
|   | CREDITS            |                    |                    |
| Redemptions:                                    | \$33,917.56        | \$7,352.07         | \$9,454.47         |
| Interest & Costs Collected:                     | \$2,158.58         | \$1,850.55         | \$3,327.79         |
| Abatements:                                     | \$1,611.10         | \$1,497.40         |                    |
| Liens Deeded to Town:                           | \$4,521.02         | \$4,375.03         | \$1,955.45         |
| Unredeemed Lien Balance -<br>December 31, 2010: | \$17,967.45        | \$8,863.52         | \$0.00             |
| <b>TOTAL CREDITS:</b>                           | <b>\$60,175.71</b> | <b>\$23,938.57</b> | <b>\$14,737.71</b> |

## UNPAID TAXES

### UNCOLLECTED 2010 PROPERTY TAXES

|                              | 1st Issue  | 2nd Issue    |
|------------------------------|------------|--------------|
| Abbott, Valerie & Steven     |            | \$597.00     |
| Adair, Wallace & Faith       | \$481.66   | \$526.00     |
| Alexander, James F. & Laura  | \$1,313.00 | \$1,014.00   |
| Alexander, James F. & Laura  | \$62.00    | \$136.00     |
| Beaupre, William             |            | \$438.00 *   |
| Blanda, Beth-Ann             | \$507.02   | \$539.00     |
| Bodge, Joseph D.             | \$34.00    | \$37.00      |
| Bodge, Joseph D.             | \$342.00   | \$276.00     |
| Boisvert, Quinten D.         | \$820.00   | \$773.00     |
| Bossey, Robert & Kim         |            | \$738.00 *   |
| Boudle, Corey Jay            | \$187.00   | \$162.00     |
| Bradley, George              |            | \$40.00 *    |
| Brady, Christopher & Joyce   | \$803.00   | \$645.00     |
| Brooks, Marion               |            | \$276.00     |
| Brown, Deborah               |            | \$756.00 *   |
| Busfield, J. Scott           | \$467.00   | \$423.00     |
| Campbell, Donald & Stacey    |            | \$946.00 *   |
| Carroll, Anna                |            | \$310.00 *   |
| Cass, Charles et als         |            | \$112.00     |
| Cass, Jacqueline             | \$538.71   | \$819.00     |
| Chapple, Nancy               | \$589.00   | \$542.00     |
| Chicoine, David & Kim        |            | \$126.00 *   |
| Cole, Gary & Thompson, Kathy |            | \$370.00 *   |
| Collins, Michael D. & Laurie | \$13.00    | \$9.00 *     |
| Collins, Michael D. & Laurie | \$2,010.00 | \$1,376.00 * |
| Crevier, Roger J.            | \$481.00   | \$431.00     |
| Day, Howard                  |            | \$129.00 *   |
| Davis, Donald                |            | \$416.00     |
| DeBlois, Scott & Debra       | \$1,253.00 | \$1,192.00   |
| DeBlois, Scott & Debra       | \$1,400.00 | \$1,054.00   |
| DeLong, Robert               |            | \$360.00     |
| Dickey, Dana                 |            | \$379.00     |
| Dinan, Timothy               |            | \$233.00 *   |
| Drozdzowski, Robert          |            | \$23.00 *    |



## UNPAID TAXES

|                                   | 1st Issue  | 2nd Issue    |
|-----------------------------------|------------|--------------|
| Dunphy, James & Willette, Brenda  |            | \$806.00 *   |
| Dupont, Ronald                    | \$997.00   | \$686.00     |
| Eastman, Gary & Mann, Denise      |            | \$574.00     |
| Erving, Barbara                   |            | \$1,685.00 * |
| Ewing, Sharon L.                  | \$1,109.53 | \$876.00     |
| Falcucci, Angelo                  | \$197.00   | \$172.00     |
| Fedrick, Claire                   | \$148.09   | \$203.00     |
| Feltham, Richard P.               |            | \$347.00     |
| Feltham, Richard P.               |            | \$149.00 *   |
| Flanders, Clayton & Sally         |            | \$81.00 *    |
| Fogg, Kevin & Alana               |            | \$323.00 *   |
| Fogg, Kevin & Alana               |            | \$11.00 *    |
| Fuller, Timothy & Johnson, Nicole |            | \$257.00 *   |
| Gamache, Rickey                   |            | \$263.00 *   |
| Gardner, Kristin                  |            | \$24.00 *    |
| Gervais, Michael et al            |            | \$132.00 *   |
| Goodwin, John                     | \$563.04   | \$389.00 *   |
| Gosselin, Albe & Marie            | \$335.43   | \$435.00 *   |
| Hamel, Derek R. & Raymond         | \$878.00   | \$674.00     |
| Hand, Dean & Rose                 | \$226.00   | \$113.00 *   |
| Haynes, Albert & Erica            |            | \$91.00 *    |
| Hebert, Ann M.                    |            | \$1,743.00 * |
| Hebert, Ann M.                    |            | \$2.00 *     |
| Hebert, Ann M.                    |            | \$4.00 *     |
| Hebert, Claire R.                 |            | \$56.00 *    |
| Hokanson, Russell                 |            | \$469.00     |
| Hokanson, Russell                 |            | \$45.00      |
| Houle, Michael                    | \$165.00   | \$84.00      |
| Howland, Pamela                   | \$279.00   | \$123.00     |
| Hyatt Realty Trust                |            | \$289.76 *   |
| Kaiser, Brian                     | \$8.00     | \$15.00 *    |
| Kenney, Evelyn Haynes et als      |            | \$314.35     |
| Kopp, Shawn                       |            | \$2.00 *     |
| Lamontagne, Gilles                |            | \$340.00 *   |
| Lanciani, Kevin P. & Wendy        | \$811.00   | \$605.00     |
| Lanciani, Kevin P. & Wendy        |            | \$4.00       |

## UNPAID TAXES

|  | 1st Issue  | 2nd Issue  |
|--|------------|------------|
| Laros, Charles W. Jr.                        | \$962.00   | \$896.00 * |
| Lawton, Ronald & Maryanne                    |            | \$611.67   |
| Leavenworth, Michelle<br>& Lesperance, Billy | \$11.00    | \$21.00    |
| Leavenworth, Ronald & Michelle               | \$114.00   | \$35.00    |
| Leavenworth, Ronald & Michelle               | \$103.00   | \$76.00    |
| Legacy, Warren                               |            | \$19.00 *  |
| Lewis, Gregory & Linda                       | \$261.00   | \$349.00   |
| Lewis, Nathan                                |            | \$14.00 *  |
| Limoges, Karen A.                            | \$1,550.00 | \$1,273.00 |
| Locke, Daniel P.                             | \$1,172.00 | \$843.00   |
| Locke, Daniel P., et als                     | \$185.79   | \$240.00   |
| Lynch, Dana R.                               |            | \$78.00    |
| MacLure, Robert & Wendy                      | \$614.00   | \$458.00   |
| Marcotte, Russell L.                         | \$531.00   | \$441.00   |
| Marrone, Joseph                              | \$174.61   | \$231.00   |
| McGee, Kevin & Laura                         |            | \$258.00   |
| McKennes, John J.                            |            | \$829.00 * |
| McKinnon, Barbara A.                         |            | \$764.00   |
| McLellan, C. Milford et als                  |            | \$254.00 * |
| Mills, Arlene M.                             |            | \$30.00    |
| Mills, Arlene M.                             |            | \$449.00   |
| Mills, Arlene M.                             |            | \$1,399.00 |
| Mills, Arlene M.                             |            | \$261.00   |
| Mills, Ellen E.                              | \$687.00   | \$585.00   |
| Mills, Laura                                 |            | \$622.00   |
| Mitchell, Eric B.                            | \$948.15   | \$739.00   |
| Moran, John & Rosanna                        |            | \$29.00 *  |
| Moran, John & Rosanna                        |            | \$26.00 *  |
| Moran, John & Rosanna                        |            | \$20.00 *  |
| Moran, John & Rosanna                        |            | \$917.00 * |
| Nash, Susan                                  | \$164.00   | \$133.00 * |
| Nash, Susan                                  | \$14.00    | \$11.00 *  |
| Naylor, Russell & Beatrice                   |            | \$369.00 * |
| Nimblett, Michael                            |            | \$170.00 * |
| Noklund, Sigmund et als                      | \$193.00   | \$178.00   |

## UNPAID TAXES

|                                 | 1st Issue          | 2nd Issue          |
|---------------------------------|--------------------|--------------------|
| Oldham, David G. & Carolyn      | \$358.00           | \$200.00 *         |
| Pageot, Jennifer et als         |                    | \$506.00 *         |
| Paglieroni, Tracy               |                    | \$98.00 *          |
| Paquette, Melanie               |                    | \$398.00           |
| Peterson, Christopher & Tracey  |                    | \$985.00           |
| Pires, Anibal Jr.               |                    | \$302.00 *         |
| Pires, Anibal Jr.               |                    | \$1,839.00 *       |
| Poindexter, Richard             | \$271.00           | \$114.00 *         |
| Prusik, Brendan & Monica        |                    | \$1,167.00 *       |
| Puglisi, Gary & Joseph          | \$115.27           | \$368.00           |
| Puglisi, Gary & Joseph          |                    | \$5.00 *           |
| Puglisi, Gary & Joseph          |                    | \$3.00 *           |
| Quintal, Donald & Judith        |                    | \$104.98           |
| Rainault, Jason                 | \$69.00            | \$21.00 *          |
| Rainville, Roberta              | \$1,288.60         | \$912.00           |
| Rainville, Roberta              | \$30.00            | \$39.00            |
| Reardon, Mdeleine               |                    | \$164.00 *         |
| Rella, Paul & Valerie           |                    | \$62.00            |
| Rella, Paul & Valerie           |                    | \$104.00           |
| Reynolds, Daniel (1/2 interest) | \$52.00            | \$41.00            |
| Richer, Brian & Diane           | \$103.00           | \$110.00           |
| Riley, Francis J. & Carol       | \$931.00           | \$836.00           |
| Rist, Harold Jr.                | \$122.00           | \$108.00           |
| Secret Order of Water Buffalo   | \$20.93            | \$580.00           |
| St. Clair, Darrin et als        | \$468.00           | \$432.00           |
| Stewart, William & Joan         | \$1,117.00         | \$727.00           |
| Stone, Elwin                    |                    | \$288.00           |
| Tessier, Amy Sue                | \$662.00           | \$459.00           |
| Upper 99, LLC                   |                    | \$49.00            |
| Wells, Daniel & Jennifer        |                    | \$775.00           |
| Wells, Daniel                   |                    | \$72.00            |
| Wells, Daniel                   |                    | \$61.00            |
| Wells, Daniel                   |                    | \$7.00             |
| Wells, Daniel                   |                    | \$23.00            |
| White, Ronald                   |                    | \$44.00 *          |
| Whittier, Heather               | \$174.00           | \$90.00            |
| Wood, Russell                   |                    | \$309.00 *         |
| <b>2010 TOTALS</b>              | <b>\$30,484.83</b> | <b>\$54,621.76</b> |

## **UNPAID TAXES**

### **UNCOLLECTED 2010 LAND USE CHANGE TAXES:**

|                            |            |
|----------------------------|------------|
| McGee, Kevin & Laura       | \$1,820.00 |
| 2010 Land Use Change Total | \$1,820.00 |

### **UNCOLLECTED PROPERTY TAX LIENS:**

#### **LEVY OF 2009**

|                                 |            |
|---------------------------------|------------|
| Boisvert, Quinten D.            | \$909.87   |
| Boudle, Corey Jay               | \$245.57   |
| Busfield, J. Scott              | \$1,018.08 |
| Chapple, Nancy                  | \$189.51 * |
| Crevier, Roger J.               | \$800.46   |
| Dupont, Ronald                  | \$485.43   |
| Hamel, Derek                    | \$1,893.03 |
| Houle, Michael                  | \$393.28   |
| Lanciani, Kevin P. & Wendy      | \$490.28   |
| Leavenworth, Michelle           | \$69.99    |
| Leavenworth, Ronald & Michelle  | \$286.94   |
| Leavenworth, Ronald & Michelle  | \$238.22   |
| Limoges, Karen                  | \$3,304.30 |
| Locke, Daniel P.                | \$2,500.83 |
| MacLure, Robert & Wendy         | \$1,326.67 |
| Noklund, Sigmund et als         | \$252.78   |
| Oldham, David G. & Carolyn      | \$191.14   |
| Rainault, Jason                 | \$191.08 * |
| Rainville, Roberta              | \$84.42    |
| Reynolds, Daniel (1/2 interest) | \$156.32   |
| Richer, Brian & Diane           | \$262.72   |
| Riley, Francis J. & Carol       | \$1,993.29 |
| Rist, Harold Jr.                | \$36.52    |
| Tessier, Amy Sue                | \$235.50 * |
| Whittier, Heather               | \$411.22   |

|                    |                    |
|--------------------|--------------------|
| <b>2009 TOTALS</b> | <b>\$17,967.45</b> |
|--------------------|--------------------|



## ***UNPAID TAXES***

### **LEVY OF 2008**

|                                |                   |
|--------------------------------|-------------------|
| Busfield, J. Scott             | \$978.06          |
| Hamel, Derek                   | \$1,817.29 *      |
| Leaveworth, Michelle et als    | \$68.89           |
| Leavenworth, Ronald & Michelle | \$204.10          |
| Leavenworth, Ronald & Michelle | \$277.19          |
| Limoges, Karen                 | \$3,171.24        |
| MacLure, Robert J.             | \$1,273.68        |
| Rainault, Jason,               | \$185.61 *        |
| Rainville, Roberta             | \$84.36           |
| Reynolds, Daniel J.            | \$151.96          |
| Richer, Brian & Diane          | \$254.00 *        |
| Whittier, Heather              | \$397.14 *        |
| <b>2008 TOTALS</b>             | <b>\$8,863.52</b> |

**\* INDICATES PAID AFTER 12/31/2010**

## **PLANNING BOARD REPORT**

We received a total of **22** building permit applications:

|              |   |
|--------------|---|
| ❖ Gravel Pit | 2 |
| ❖ Deck/Porch | 4 |
| ❖ Houses     | 3 |
| ❖ Barns      | 4 |
| ❖ Sheds      | 9 |

We also processed applications for **3 subdivisions**.

Total Fees collected and deposited with the Town Treasurer were:

|                  |           |
|------------------|-----------|
| Building Permits | \$590.00  |
| Subdivisions     | \$185.17  |
| Gravel Pits      | \$137.48  |
| Zoning Booklets  | \$ 6.00   |
|                  | \$918.65* |

Scott DeBlois, Chairman  
Planning Board

\*Fees for one Building Permit, 2 Subdivisions and 1 Gravel Pit Permit were not deposited with the Treasurer until January, 2011

For your information, on the following page is a list of Zoning Ordinances which were changed at the 2009 and 2010 Town Meetings

*Town of Columbia  
Columbia New Hampshire  
Planning Board Zoning Ordinances  
Ordinances Amended March 2009*

*Article 2, Section A*

*After the passing of this ordinance, it shall be unlawful to erect and use any structure over 100 square feet, or to relocate any building without first obtaining a permit from the planning board. For each such permit from the Planning Board, the Board shall collect and pay to the Town treasurer the sum for each permit as stated in Appendix 1. The Planning Board at its discretion has the right to waive the permit fee. This permit is to be kept posted at the construction site during construction and kept from inclement weather. This pertains to non-living space only. See Article 2:B.*

*Article 2, Section C*

*Effective on May 11, 2002 a permit for a driveway must be approved by the selectmen or Road Agent before issuance of a building permit (where a driveway does not already exist). A copy of the driveway permit must accompany the building permit application.*

*Article 2 Section D*

*Any permit for a building that will have living space requires a Perc Test completed within previous 5 years that allows for a state approved septic on said property. All buildings with pressurized water must present an approved septic design and approval number to the Planning Board before issuance of a building permit. Any alternative waste disposal system must meet with minimum state requirements. An approved copy of the Perc Test must accompany the building application.*

*Ordinances Amended March 2010*

*Article 4 Section C*

*A building should not be erected or placed closer than 25 feet from any and all public rights of way unless written consent from all parties is presented with the application for a permit. Setbacks are to include all public rights of ways.*

*Article 5 Section C*

*Camper/trailers are not to be located in Columbia as permanent year round camps.*

*1. 30 day permits will be issued for camper/trailers, with a current license plate, from May 1<sup>st</sup> through October 31<sup>st</sup>. No permits will be given after November 1<sup>st</sup>. All camper/trailers must be removed no later than December 1<sup>st</sup>.*

*A) Applications must be accompanied by an agreement/contract with a licensed septic company or state approved method for human waste disposal.*

*B) A permit will not be renewed without a proof of previous month's septic disposal if using a septic company.*

*2. A camper/trailer which is being stored at the owners residence for future use and which is clearly not acting camp, may be located over thirty (30) days per calendar year without a permit.*

*3. The Columbia Planning Board may issue a permit to locate a camper/trailer with a current license plate up to one year given certain circumstances. Example: the use of the camper/trailer as a temporary camp while the permanent structure is being built.*

*A) Application must be accompanied by an agreement/contract with a licensed septic company or state approved method for human waste disposal.*



272 Main Street  
Lancaster, NH 03584  
Call 603.788.4928  
Fax 603.788.3830  
craneandbellcpas.com

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Selectmen,  
Columbia, New Hampshire:

We have compiled the financial statements and other financial information of Town of Columbia as of December 31, 2009, and for the year then ended, included in the accompanying prescribed form MS-5 in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by New Hampshire Department of Revenue Administration information that is the representation of the Town's management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them.

These financial statements and other financial information are presented in accordance with the requirements of New Hampshire Department of Revenue Administration which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

*Crane & Bell, PLLC*

June 9, 2010



**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2009. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein are accurate in all material respects. This information is reported in a manner designed to fairly present the Town's financial position and the results of operations of the Town's various funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Selectboard is responsible for establishing an accounting and internal control structure designed to ensure that the physical, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurance that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The basic financial statements consist of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (for example, uncollected taxes or unpaid amounts due to suppliers).

The government-wide financial statements reflect functions of the Town that are principally supported by taxes and intergovernmental revenues. The governmental activities of the Town include, among others, general government, public safety, and highway maintenance and construction.

The government-wide financial statements can be found on pages 7 and 8 of this report.

## ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the general fund, which is the Town's only major fund. Data from the other governmental funds are combined into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its general fund. A budgetary comparison has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 9 to 13 of this report.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside of the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The basic fiduciary fund financial statement can be found on page 14 of this report.

## ***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 25 of this report.

## ***Other information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (combining non-major fund balance sheet and statement of revenues, expenditures, and changes in net assets found on page 27 and 28 of this report) and other supplemental information that is not required (statement of estimated and actual revenues for the general fund, and statement of appropriations, expenditures and encumbrances for the general fund, found on pages 29 to 32 of this report).

## Government-Wide Financial Analysis

The Town's overall financial position and results of operations for the past two years are summarized below based on the information included in the current and prior financial statements.

### *Statement of Net Assets*

The Town's net assets at December 31, 2009, were \$943,367, an increase of \$264,208 or 38.9% from December 31, 2008. Capital asset additions in 2009 were \$211,363.

|  | Governmental<br>Activities |                   |
|--|----------------------------|-------------------|
|  | <u>2009</u>                | <u>2008</u>       |
| Current and other assets:                          |                            |                   |
| Current and other assets                           | \$ 928,126                 | \$ 772,816        |
| Capital assets, net of depreciation                | 669,395                    | 470,797           |
| Total assets                                       | <u>1,597,521</u>           | <u>1,243,613</u>  |
| Current and other liabilities:                     |                            |                   |
| Current liabilities                                | 654,154                    | 564,454           |
| Long-term liabilities                              | -                          | -                 |
| Total liabilities                                  | <u>654,154</u>             | <u>564,454</u>    |
| Net assets:  |                            |                   |
| Invested in capital assets,<br>net of related debt | 669,395                    | 446,511           |
| Permanently restricted                             | 3,003                      | 3,003             |
| Temporarily restricted for -                       |                            |                   |
| Capital acquisition and construction               | 49,645                     | 29,371            |
| Culture and recreation                             | 657                        | 533               |
| Cemetery maintenance                               | 19,279                     | 21,214            |
| Perpetual care                                     | 28                         | 52                |
| Unrestricted                                       | <u>201,360</u>             | <u>178,475</u>    |
| Total net assets                                   | <u>\$ 943,367</u>          | <u>\$ 679,159</u> |

The largest component of net assets, \$669,395 represents (i) the Town's investment in capital assets (e.g., land, buildings, vehicles and equipment) at cost or their estimated original cost, less accumulated depreciation, less (ii) long-term debt related to acquisition of capital assets.

An additional \$3,003 of net assets represents permanently restricted funds. By the terms of the gifts, bequests, and trusts that gave rise to these funds, the permanently restricted portion may not be expended, but must be held in perpetuity to generate income for specific use by the Town in caring for local cemeteries.

Temporarily restricted net assets represent funds set aside by the Town in capital reserve for future acquisition of capital assets, or funds designated for other specific purposes.

Unrestricted net assets are available to meet the Town's ongoing obligations to citizens and creditors.



## Statement of Activities

Governmental activities increased the Town's net assets by \$264,208 during 2009, as shown in the summarized statement of activities presented below.

|  | Governmental Activities |                   |
|--|-------------------------|-------------------|
|  | 2009                    | 2008              |
| Program revenues:                          |                         |                   |
| Charges for services                       | \$ 17,894               | \$ 2,652          |
| Operating grants and contributions         | 41,055                  | 36,272            |
| Capital grants and contributions           | 211,363                 | -                 |
| Total program revenues                     | <u>270,312</u>          | <u>38,924</u>     |
| General revenues:                          |                         |                   |
| Taxes, licenses and fees                   | 339,306                 | 399,648           |
| Other grants                               | -                       | -                 |
| All other revenues                         | 56,995                  | 69,491            |
| Total general revenues                     | <u>396,301</u>          | <u>469,139</u>    |
| Total revenues                             | <u>666,613</u>          | <u>508,063</u>    |
| Program expenses:                          |                         |                   |
| General government                         | 127,831                 | 124,624           |
| Public safety                              | 29,285                  | 28,292            |
| Highways and streets                       | 178,013                 | 165,680           |
| Solid waste                                | 25,868                  | 29,150            |
| Health and welfare                         | 10,357                  | 9,845             |
| Culture and recreation                     | 17,325                  | 3,075             |
| Interest expense                           | 961                     | 4,097             |
| Capital outlay                             | -                       | -                 |
| Depreciation expense                       | 12,765                  | 11,356            |
| Total expenses                             | <u>402,405</u>          | <u>376,119</u>    |
| Change in net assets                       | <u>264,208</u>          | <u>131,944</u>    |
| Net assets, beginning of year, as reported | 679,159                 | 3,248,877         |
| Prior period adjusted                      | -                       | (2,701,662)       |
| Net assets, beginning of year, as restated | <u>679,159</u>          | <u>547,215</u>    |
| Net assets, end of year                    | <u>\$ 943,367</u>       | <u>\$ 679,159</u> |

Significant variations in revenues between years are summarized as follows:

- Increase in charges for services is mainly due to \$12,542 received from the sale of town history books in 2009.
- Increase in capital grants and contributions is due to \$211,363 received from the State of New Hampshire comprised of 60% non-ARRA federal highway funds and 40% State Aid Bridge funds to repair the Columbia covered bridge.
- Decrease in taxes, licenses and fees reflects a decision by the Board of Selectmen in 2009 to use \$20,000 of unrestricted net assets to reduce the tax rate along with normal fluctuations in taxes, licenses and fees.

Significant variations in expenses between years are summarized as follows:

- Increase in highways and streets is mainly due to paving projects completed in 2009.
- The increase in culture and recreation is due to costs totaling \$13,500 for the printing of town history books.



## **Financial analysis of the Town's funds**

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2009, unreserved fund balance of \$201,360 was available for spending at the Town's discretion. Substantially all of the remaining fund balance is reserved for specific purposes – such as capital acquisition for amounts segregated in capital reserve funds – or is permanently restricted as principal used to generate future earnings for use by the Town.

### **General fund budgetary highlights**

Actual revenues earned by the general fund in 2009 exceeded amounts budgeted by \$260,175, as shown in Exhibit E of the basic financial statements. The major components of this favorable variance were:

- Greater than anticipated tax revenue of \$5,830
- Greater than anticipated interest and penalties of \$10,765.
- Greater than anticipated motor vehicle permit fees of \$4,362.
- Greater than anticipated revenue from charges for services of \$5,352.
- Unanticipated revenue of \$12,542 from sale of town history books.
- Unanticipated reimbursement of FUTA taxes totaling \$5,780.
- Unanticipated federal and state grants totaling \$211,363 for repairs to Columbia covered bridge.

Actual expenditures exceeded actual appropriations by \$183,266, as shown in Exhibit E of the basic financial statements. The major components of this unfavorable variance were:

- Less than anticipated general government expenses of \$10,917.
- Less than anticipated highway expenses of \$21,987.
- More than anticipated culture and recreation expenses of \$13,500, related to printing of town history books.
- Unanticipated capital outlay of \$211,363, related to Columbia covered bridge repairs.

### **Contacting Town's Financial Management**

This financial report is designed to provide our citizens and creditors with a general overview of the Town's finances and to demonstrate fiscal accountability. If you have questions about this report or need additional information, contact the Board of Selectmen at Columbia Town Office, P.O. Box 157, Columbia, New Hampshire 03576, or call (603) 237-5255.

## RESIDENT MARRIAGE REPORT JANUARY 1, 2010 – DECEMBER 31, 2010

| DATE      | PERSON A             | PERSON A'S<br>RESIDENCE | PERSON B           | PERSON B'S<br>RESIDENCE | PLACE OF<br>MARRIAGE |
|-----------|----------------------|-------------------------|--------------------|-------------------------|----------------------|
| 2/26/2010 | Miller, Danielle N.  | Columbia, NH            | White, Samantha S. | Columbia, NH            | Colebrook, NH        |
| 3/6/2010  | Pryor, Lawrence R.   | Barre, VT               | Gilbert, Linda M.  | Columbia, NH            | Whitefield, NH       |
| 8/21/2010 | Cunningham, Jonathan | Columbia, NH            | Mathieu, Jenny Lou | Columbia, NH            | Colebrook, NH        |

## RESIDENT DEATH REPORT JANUARY 1, 2010 – DECEMBER 31, 2010

| DATE OF DECEDENT'S<br>DEATH | DECEDENT'S<br>NAME     | PLACE OF<br>DEATH   | FATHER'S<br>NAME     | MOTHER'S<br>NAME  |
|-----------------------------|------------------------|---------------------|----------------------|-------------------|
| 1/11/2010                   | Spaulding, David       | Lebanon, NH         | Spaulding, David     | Gould, Pearl      |
| 2/7/2010                    | McDonald, Walter Jr.   | Columbia, NH        | McDonald, Walter Sr. | Atwood, Gladys    |
| 4/21/2010                   | Rainville, Randall     | Columbia, NH        | Rainville, Wilbur    | Spitzner, Roberta |
| 4/26/2010                   | Caron, Kelly           | Colebrook, NH       | Perron, Brandon      | Roby, Pearl       |
| 05/21/10                    | Gray, Richard          | Colebrook, NH       | Gray, Walter         | Mills, Pansia     |
| 08/05/10                    | Hammond, Burley        | Colebrook, NH       | Hammond, A.          | Lumbard, Mary     |
| 08/16/10                    | Lanoue, Peter          | Columbia, NH        | Lanoue, Ambrose      | McHaffie, Clara   |
| 09/08/10                    | Parkhurst, Madeline E. | W. Stewartstown, NH | Gadwah, Harley       | McCullough, Eva   |
| 10/26/10                    | Gould, Dorothy         | Colebrook, NH       | Oulton, Frank Sr.    | Gillford, Annie   |
| 12/29/10                    | Bennett, Aaron Sr.     | Groveton, NH        | Bennett, Clayton Sr. | Smith, Ethel      |

# **RESIDENT BIRTH REPORT** **JANUARY 1, 2010 – DECEMBER 31, 2010**

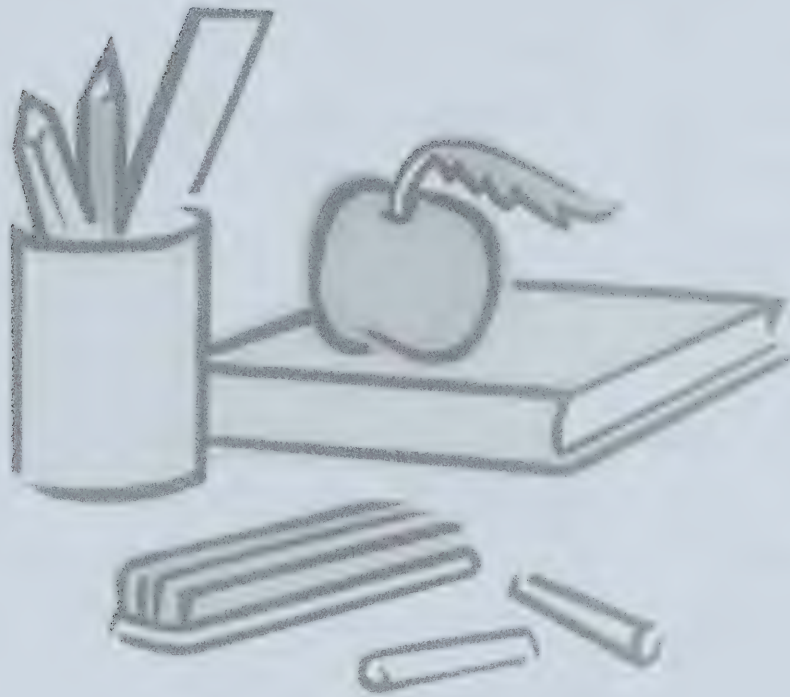
| DATE OF<br>BIRTH | CHILD'S NAME                 | PLACE OF<br>BIRTH | FATHER'S<br>NAME    | MOTHER'S<br>NAME   |
|------------------|------------------------------|-------------------|---------------------|--------------------|
| 6/2/2010         | Inkell, Michael Denis        | Berlin, NH        | Inkell, Brian       | Inkell, Suzanne    |
| 6/3/2010         | Tiska-Gwazdowski, Isaah Ryan | Berlin, NH        | Gwazdowski, Michael | Gwazdowski, Salena |
| 11/19/10         | Tillotson, Edyn Hill         | Littleton, NH     | Tillotson, James    | Tillotson, Kasilyn |

**REPORT OF THE TRUST FUNDS OF THE TOWN OF COLUMBIA  
FOR YEAR ENDING DECEMBER 31, 2010**

| NAME OF TRUST<br>FUND            | *****PRINCIPAL*****  |                         |             |                   | *****INCOME*****         |                            |                   |  | *****INCOME*****         |                            |                   |  |
|----------------------------------|----------------------|-------------------------|-------------|-------------------|--------------------------|----------------------------|-------------------|--|--------------------------|----------------------------|-------------------|--|
|                                  | BEGINNING<br>BALANCE | NEW<br>FUNDS<br>CREATED | WITHDRAWALS | ENDING<br>BALANCE | INCOME<br>DURING<br>YEAR | EXPENDED<br>DURING<br>YEAR | ENDING<br>BALANCE | GRAND TOTAL<br>PRINCIPAL<br>AND INCOME | INCOME<br>DURING<br>YEAR | EXPENDED<br>DURING<br>YEAR | ENDING<br>BALANCE | GRAND TOTAL<br>PRINCIPAL<br>AND INCOME |
|                                  |                      |                         |             |                   |                          |                            |                   |  |                          |                            |                   |  |
| Ellen Cleveland Cemetery Fund    | \$100.89             | \$-                     | \$0.89      | \$100.00          | \$0.29                   | \$0.09                     | \$0.20            | \$100.20                               | \$0.09                   | \$0.09                     | \$0.20            | \$100.20                               |
| Mrs. Warren Marshall Cemt. Fund  | \$75.67              | \$-                     | \$0.67      | \$75.00           | \$0.20                   | \$0.05                     | \$0.15            | \$75.15                                | \$0.20                   | \$0.05                     | \$0.15            | \$75.15                                |
| Mary Walker Cemetery Fund        | \$403.65             | \$-                     | \$3.65      | \$400.00          | \$1.12                   | \$0.31                     | \$0.81            | \$400.81                               | \$1.12                   | \$0.31                     | \$0.81            | \$400.81                               |
| Hattie Chamberlain Cemetery Fund | \$230.66             | \$-                     | \$2.29      | \$228.37          | \$0.63                   | \$-                        | \$0.63            | \$229.00                               | \$0.63                   | \$-                        | \$0.63            | \$229.00                               |
| Percy H. Titus Cemetery Fund     | \$1,009.10           | \$-                     | \$9.10      | \$1,000.00        | \$2.77                   | \$0.76                     | \$2.01            | \$1,002.01                             | \$2.77                   | \$0.76                     | \$2.01            | \$1,002.01                             |
| Thomas Wallace Cemetery Fund     | \$1,009.09           | \$-                     | \$9.09      | \$1,000.00        | \$2.77                   | \$0.76                     | \$2.01            | \$1,002.01                             | \$2.77                   | \$0.76                     | \$2.01            | \$1,002.01                             |
| Henry Forristall Cemetery Fund   | \$201.82             | \$-                     | \$1.82      | \$200.00          | \$0.55                   | \$0.15                     | \$0.40            | \$200.40                               | \$0.55                   | \$0.15                     | \$0.40            | \$200.40                               |
| Cemetery Maintenance Fund        | \$19,279.22          | \$-                     | \$300.00    | \$18,979.22       | \$48.81                  | \$-                        | \$48.81           | \$19,028.03                            | \$48.81                  | \$-                        | \$48.81           | \$19,028.03                            |
| Town History Fund                | \$657.06             | \$-                     | \$657.06    | \$0.00            | \$0.37                   | \$0.37                     | \$-               | \$0.00                                 | \$0.37                   | \$0.37                     | \$-               | \$0.00                                 |
| Columbia School District         | \$117,346.34         | \$-                     | \$-         | \$117,346.34      | \$323.13                 | \$-                        | \$323.13          | \$117,669.47                           | \$323.13                 | \$-                        | \$323.13          | \$117,669.47                           |
| Columbia Covered Bridge Fund     | \$7,778.21           | \$-                     | \$5,000.00  | \$2,778.21        | \$10.08                  | \$-                        | \$10.08           | \$2,788.29                             | \$10.08                  | \$-                        | \$10.08           | \$2,788.29                             |
| Road Improvement Fund            | \$21,858.21          | \$-                     | \$-         | \$21,858.21       | \$54.03                  | \$-                        | \$54.03           | \$21,912.24                            | \$54.03                  | \$-                        | \$54.03           | \$21,912.24                            |
| Bridge Improvement Fund          | \$20,008.44          | \$20,000.00             | \$-         | \$40,008.44       | \$54.68                  | \$-                        | \$54.68           | \$40,063.12                            | \$54.68                  | \$-                        | \$54.68           | \$40,063.12                            |
|                                  |                      |                         |             |                   |                          |                            |                   |  |                          |                            |                   |  |
|                                  | \$189,958.36         | \$20,000.00             | \$5,984.57  | \$203,973.79      | \$499.43                 | \$2.49                     | \$496.94          | \$204,470.73                           | \$499.43                 | \$2.49                     | \$496.94          | \$204,470.73                           |



ANNUAL REPORT OF THE SCHOOL OFFICIALS  
OF THE SCHOOL DISTRICT OF  
COLUMBIA, N H  
2009 - 2010



ANNUAL MEETING DATE:

*Tuesday, March 8, 2011*

*approximately 8:00 pm*

*(immediately following Town Meeting)*

*Columbia Town Hall*

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**2009 – 2010**

**Report of**

**COLUMBIA SCHOOL DISTRICT**

**OFFICERS**

**MODERATOR**

*Vacant*

**CLERK**

*Jennifer Wells*

**TREASURER**

*Debra DeBlois*

**SCHOOL BOARD**

*Regina Cass, Chairman*

*Lisa M. Placy-Brooks*

*Jane Cass McCoy*

*Term Expires 2011*

*Term Expires 2012*

*Term Expires 2013*

**SUPERINTENDENT OF SCHOOLS**

*Robert C. Mills*

**BUSINESS ADMINISTRATOR**

*Cheryl A. Covill*

**COORDINATOR OF SPECIAL SERVICES**

*Theresa M. Lord*

Any person with a physical disability who needs assistance to attend the school district meeting and/or needs assistance while at the school district meeting is to contact school board member Lisa M. Placy-Brooks, phone #237-4853.

**COLUMBIA SCHOOL DISTRICT  
WARRANT  
The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 8<sup>th</sup> day of March 2011 immediately following the Town Meeting, to act upon the following subjects: (Polls will be open from 11:00 am to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).
2. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. (Page CU – 5 of the school report in the amount of \$1,150.00)
3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
4. To see if the school district will approve the transportation contract between the Columbia School Board and WW Berry Transportation, Inc. which calls for the following yearly rates:

| Year        | To/From School* |
|-------------|-----------------|
| 2011 – 2012 | 76,560.39       |
| 2012 – 2013 | 78,857.20       |
| 2013 – 2014 | 81,222.92       |
| 2014 – 2015 | 83,659.61       |
| 2015 – 2016 | 86,169.40       |

and in addition for the district to be responsible for fuel cost in excess of \$2.95/gallon\*; and further to raise and appropriate the sum of Seventy six thousand, five hundred sixty one dollars (\$76,561.00) for the 2011 – 2012 fiscal year. The school board recommends this appropriation. (Majority Vote Required)

5. To see if the school district will vote to raise and appropriate the sum of One million, four hundred forty-seven thousand, four hundred thirty-seven dollars (\$1,447,437.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.
6. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 9<sup>th</sup> day of February 2011.

REGINA CASS, Chairman  
JANE McCOY  
LISA M. PLACY-BROOKS  
Columbia School Board

A True Copy of Warrant – Attest:

REGINA CASS, Chairman  
JANE McCOY  
LISA M. PLACY-BROOKS  
Columbia School Board



| COLUMBIA SCHOOL DISTRICT            |              |              |              |                 |             |           |
|-------------------------------------|--------------|--------------|--------------|-----------------|-------------|-----------|
| 2011 - 2012 PROPOSED BUDGET         |              |              |              |                 |             |           |
|                                     | 2009 - 2010  | 2009 - 2010  | 2009 - 2010  | 2010 - 2011     | 2011 - 2012 |           |
| EXPENDITURES                        | BUDGET       | EXPENDED     | BUDGET       | PROPOSED BUDGET | VARIANCE    | Footnotes |
| 1100 REGULAR EDUCATION              |              |              |              |                 |             |           |
| 561 TUITION IN STATE                | 1,147,990.00 | 1,025,489.16 | 1,120,354.00 | 1,194,269.00    | 73,915.00   | A         |
| Total REGULAR EDUCATION             | 1,147,990.00 | 1,025,489.16 | 1,120,354.00 | 1,194,269.00    | 73,915.00   |           |
| 1200 SPECIAL EDUCATION PROGRAMS     |              |              |              |                 |             |           |
| 114 CLASSROOM ASSISTANT'S SALARY    | 0.00         | 0.00         | 0.00         | 0.00            | 0.00        |           |
| 220 SOCIAL SECURITY TAX             | 0.00         | 0.00         | 0.00         | 0.00            | 0.00        |           |
| 323 CONTRACTED SERVICES             | 77,800.00    | 53,285.56    | 120,507.00   | 71,082.00       | (49,425.00) | B         |
| 562 OUT OF STATE TUITION            | 100.00       | 0.00         | 100.00       | 100.00          | 0.00        |           |
| 569 TUITION - PRIVATE               | 10,340.00    | 0.00         | 11,500.00    | 11,500.00       | 0.00        |           |
| 739 EQUIPMENT                       | 0.00         | 138.32       | 0.00         | 0.00            | 0.00        |           |
| Total SPECIAL EDUCATION PROGRAMS    | 88,240.00    | 53,423.88    | 132,107.00   | 82,682.00       | (49,425.00) |           |
| 1380 VOCATIONAL PROGRAM             |              |              |              |                 |             |           |
| 562 OUT OF DISTRICT TUITION         | 1,783.00     | 442.68       | 1,783.00     | 3,640.00        | 1,857.00    | C         |
| Total VOCATIONAL PROGRAM            | 1,783.00     | 442.68       | 1,783.00     | 3,640.00        | 1,857.00    |           |
| 2140 PSYCHOLOGICAL SERVICES         |              |              |              |                 |             |           |
| 323 PUPIL SERVICES                  | 3,800.00     | 960.00       | 3,800.00     | 3,800.00        | 0.00        |           |
| Total PSYCHOLOGICAL SERVICES        | 3,800.00     | 960.00       | 3,800.00     | 3,800.00        | 0.00        |           |
| 2150 SPEECH PATHOLOGY               |              |              |              |                 |             |           |
| 260 WORKERS' COMPENSATION           | 180.00       | 180.00       | 173.00       | 151.00          | (22.00)     |           |
| 323 CONTRACTED SERVICES             | 22,500.00    | 26,630.88    | 28,905.00    | 25,162.00       | (3,743.00)  |           |
| 580 TRAVEL                          | 380.00       | 301.12       | 380.00       | 380.00          | 0.00        |           |
| Total SPEECH PATHOLOGY              | 23,060.00    | 27,112.00    | 29,458.00    | 25,693.00       | (3,765.00)  | D         |
| 2160 PHYSICAL/OCCUPATIONAL THERAPY  |              |              |              |                 |             |           |
| 260 WORKERS' COMPENSATION           | 100.00       | 100.00       | 136.00       | 138.00          | 2.00        |           |
| 323 PROFESSIONAL SERVICES           | 16,650.00    | 7,673.89     | 16,993.00    | 17,310.00       | 317.00      |           |
| Total PHYSICAL/OCCUPATIONAL THERAPY | 16,750.00    | 7,773.89     | 17,129.00    | 17,448.00       | 319.00      |           |

| EXPENDITURES                          | 2009 - 2010 |           | 2009 - 2010 |           | 2010 - 2011 |          | 2011 - 2012 |             | Footnotes |
|---------------------------------------|-------------|-----------|-------------|-----------|-------------|----------|-------------|-------------|-----------|
|                                       | BUDGET      | EXPENDED  | BUDGET      | EXPENDED  | BUDGET      | EXPENDED | BUDGET      | VARIANCE    |           |
| 2190 OTHER SUPPORTING SERVICES        |             |           |             |           |             |          |             |             |           |
| 323 PROFESSIONAL SERVICES             | 38,100.00   | 21,450.00 | 54,944.00   | 42,984.00 |             |          |             | (11,960.00) |           |
| 324 CONTRACTED SERVICE                | 25.00       | 0.00      | 25.00       | 375.00    |             |          |             | 350.00      |           |
| 580 TRAVEL                            | 36.00       | 0.00      | 726.00      | 726.00    |             |          |             | 0.00        |           |
| 610 SUPPLIES                          | 0.00        | 0.00      | -           | 100.00    |             |          |             | 100.00      |           |
| 810 DUES & FEES                       | 0.00        | 0.00      | 350.00      | 350.00    |             |          |             | 0.00        |           |
| Total OTHER SUPPORTING SERVICES       | 38,161.00   | 21,450.00 | 56,045.00   | 44,535.00 |             |          |             | (11,510.00) | E         |
| 2310 SCHOOL BOARD SERVICES            |             |           |             |           |             |          |             |             |           |
| 110 SALARIES                          | 1,150.00    | 1,100.00  | 1,150.00    | 1,150.00  |             |          |             | 0.00        |           |
| 220 FICA TAX                          | 90.00       | 84.16     | 90.00       | 89.00     |             |          |             | (1.00)      |           |
| 250 UNEMPLOYMENT                      | 0.00        | 25.76     | 0.00        | 0.00      |             |          |             | 0.00        |           |
| 260 WORKERS' COMPENSATION             | 196.00      | 120.00    | 196.00      | 196.00    |             |          |             | 0.00        |           |
| 330 OTHER PROFESSIONAL SERVICES       | 4,500.00    | 3,750.00  | 4,500.00    | 4,500.00  |             |          |             | 0.00        |           |
| 520 INSURANCE                         | 1,185.00    | 1,459.00  | 1,285.00    | 1,535.00  |             |          |             | 250.00      |           |
| 540 ADVERTISING                       | 500.00      | 607.98    | 600.00      | 625.00    |             |          |             | 25.00       |           |
| 580 TRAVEL                            | 50.00       | 0.00      | 50.00       | 50.00     |             |          |             | 0.00        |           |
| 610 SUPPLIES                          | 0.00        | 0.00      | 0.00        | 0.00      |             |          |             | 0.00        |           |
| 641 BOOKS                             | 0.00        | 0.00      | 0.00        | 0.00      |             |          |             | 0.00        |           |
| 810 DUES & FEES                       | 1,955.00    | 1,955.36  | 1,985.00    | 2,056.00  |             |          |             | 71.00       |           |
| 890 OTHER EXPENSES                    | 150.00      | 5.00      | 150.00      | 150.00    |             |          |             | 0.00        |           |
| Total SCHOOL BOARD SERVICES           | 9,776.00    | 9,107.26  | 10,006.00   | 10,351.00 |             |          |             | 345.00      |           |
| 2321 OFFICE OF SUPERINTENDENT         |             |           |             |           |             |          |             |             |           |
| 319 APPROPRIATIONS                    | 36,579.00   | 36,578.94 | 32,269.00   | 34,903.00 |             |          |             | 2,634.00    |           |
| Total OFFICE OF SUPERINTENDENT        | 36,579.00   | 36,578.94 | 32,269.00   | 34,903.00 |             |          |             | 2,634.00    | F         |
| 2329 ADMINISTRATIVE SERVICES          |             |           |             |           |             |          |             |             |           |
| 580 COORDINATOR'S TRAVEL              | 175.00      | 0.00      | 400.00      | 400.00    |             |          |             | 0.00        |           |
| Total ADMINISTRATIVE SERVICES         | 175.00      | 0.00      | 400.00      | 400.00    |             |          |             | 0.00        |           |
| 2721 TRANSPORTATION - TO/FROM SCHOOL  |             |           |             |           |             |          |             |             |           |
| 260 WORKER'S COMPENSATION             | 0.00        | 0.00      | 0.00        | 0.00      |             |          |             | 0.00        |           |
| 511 OTHER ORGANIZATIONS               | 0.00        | 0.00      | 0.00        | 0.00      |             |          |             | 0.00        |           |
| 519 OTHER ORGANIZATIONS               | 76,228.00   | 73,228.50 | 76,559.00   | 78,585.00 |             |          |             | 2,026.00    | G         |
| Total TRANSPORTATION - TO/FROM SCHOOL | 76,228.00   | 73,228.50 | 76,559.00   | 78,585.00 |             |          |             | 2,026.00    |           |



| EXPENDITURES                         | 2009 - 2010  | 2009 - 2010  | 2010 - 2011  | 2011 - 2012     | Footnotes |
|--------------------------------------|--------------|--------------|--------------|-----------------|-----------|
|                                      | BUDGET       | EXPENDED     | BUDGET       | PROPOSED BUDGET |           |
| 2722 TRANSPORTATION SPECIAL PROGRAM  |              |              |              |                 |           |
| 511 OTHER ORGANIZATIONS              | 26,875.00    | 28,541.25    | 17,000.00    | 17,000.00       | 0.00      |
| 580 TRAVEL                           | 562.00       | 0.00         | 562.00       | 562.00          | 0.00      |
| Total TRANSPORTATION SPECIAL PROGRAM | 27,437.00    | 28,541.25    | 17,562.00    | 17,562.00       | 0.00      |
| 2743 VOCATIONAL TRANSPORTATION       |              |              |              |                 |           |
| 511 OTHER SOURCES                    | 0.00         | 0.00         | 0.00         | 0.00            | 0.00      |
| 580 TRAVEL                           | 4,680.00     | 0.00         | 4,680.00     | 4,680.00        | 0.00      |
| Total VOCATIONAL TRANSPORTATION      | 4,680.00     | 0.00         | 4,680.00     | 4,680.00        | 0.00      |
| 5250 TRANSFER OF FUNDS               |              |              |              |                 |           |
| 880 EXPENDABLE TRUST FUNDS           | 0.00         | 0.00         | 0.00         | -               | 0.00      |
| Total TRANSFER OF FUNDS              | 0.00         | 0.00         | 0.00         | 0.00            | 0.00      |
| 5310 CHARTER SCHOOL                  |              |              |              |                 |           |
| 563 TUITION                          | 5,150.00     | 15,450.00    | 5,450.00     | 5,450.00        | 0.00      |
| Total CHARTER SCHOOL                 | 5,150.00     | 15,450.00    | 5,450.00     | 5,450.00        | 0.00      |
| TOTAL EXPENDITURES                   | 1,479,809.00 | 1,299,557.56 | 1,507,602.00 | 1,523,998.00    | 16,396.00 |

**COLUMBIA SCHOOL DISTRICT 2011 – 2012  
BUDGET FOOTNOTES**

Footnotes delineated in the far right hand column of the Proposed Budget pages:

- A. Regular Education Programs – Tuition – Decrease of four students and a projected increase in the cost per pupil.
- B. Special Education Program – Projected decrease of three Classroom Assistants over the prior year.
- C. Vocational Education Program – Increase of one student.
- D. Speech Pathology – Projected decrease of two students.
- E. Other Supporting Services – Reduction in contracted hours for a specialist teacher.
- F. Office of Superintendent of Schools – Increase due to the towns equalized valuation which increased the school districts contribution by .31%.
- G. Transportation – Increase based on new contract, warrant article # 4.



**COLUMBIA SCHOOL DISTRICT**  
**2011 - 2012**  
**ESTIMATED REVENUE**

|  | 2009 - 2010         | 2010 - 2011 | 2011 - 2012        | Variance    |
|--|---------------------|-------------|--------------------|-------------|
|  | REVENUE<br>RECEIVED | BUDGET      | PROPOSED<br>BUDGET |             |
| Balance on Hand, June 30th             | 99,350.00           | 173,698.00  | 155,000.00         | (18,698.00) |
| Adequate Education Grant               | 321,337.72          | 444,625.00  | 409,445.00         | (35,180.00) |
| ARRA - State Fiscal Stabilization Fund | 123,287.28          | 0.00        | 0.00               | 0.00        |
| Education Job Funds                    | 0.00                | 0.00        | 12,939.00          | 12,939.00   |
| Vocational Revenue                     | 0.00                | 4,680.00    | 4,680.00           | 0.00        |
| Earning on Investment                  | 570.36              | 1,500.00    | 500.00             | (1,000.00)  |
| Medicaid Revenue                       | 3,556.55            | 5,000.00    | 3,500.00           | (1,500.00)  |
| Catastrophic Aid                       | 0.00                | 0.00        | 0.00               | 0.00        |
| Voted From Surplus                     | 0.00                | 0.00        | 0.00               | 0.00        |
| Other Local Revenue                    | 0.00                | 0.00        | 0.00               | 0.00        |
| TOTAL ESTIMATED REVENUE                | 548,101.91          | 629,503.00  | 586,064.00         | (43,439.00) |

**BUDGET SUMMARY**

|                          | 2009 - 2010  | 2010 - 2011  | 2011 - 2012  | Variance    |
|--------------------------|--------------|--------------|--------------|-------------|
| Budget                   | 1,479,809.00 | 1,507,602.00 | 1,523,998.00 | 16,396.00   |
| Less: Estimated Revenue  | 548,101.91   | 629,503.00   | 586,064.00   | (43,439.00) |
| DISTRICT ASSESSMENT      | 931,707.09   | 878,099.00   | 937,934.00   | 59,835.00   |
| State Property Tax       | 137,225.00   | 154,759.00   | 164,930.00   | 10,171.00   |
| Local Education Tax Rate | 787,929.00   | 723,340.00   | 773,004.00   | 49,664.00   |

**COLUMBIA SCHOOL DISTRICT**  
**District Minutes – March 9, 2010**  
**The State of New Hampshire**

The meeting opened at 8:40 pm with the school district clerk asking for nominations for school district moderator.

Lisa Placy-Brooks nominated Eric Stohl with a second from Regina Cass. Vote was unanimous. Eric Stohl was sworn in by the school clerk. He then proceeded to read the warrant.

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

|                       |   |        |
|-----------------------|---|--------|
| Moderator:            | Jane McCoy (write ins)<br>Jane declined the position                          | 4      |
| Treasurer:            | Jennifer Wells (write ins)<br>Jennifer declined the position<br>Debra DeBlois | 8<br>2 |
| Clerk:                | Jennifer Wells (write ins)  | 9      |
| School Board (3 yrs): | Jane C. McCoy   | 66     |

2. I move to accept the salaries of the School Board the compensation of any other officers or agents of the District in the amount of \$1,150.00 as printed in the school report on page CU - 5.

|                 |                |
|-----------------|----------------|
| Motion made by: | Richard Hurley |
| Seconded by:    | Scott DeBlois  |
| Vote:           | Yes            |

3. I move to accept the reports of Agents, Auditors, Committees or Officers chosen as printed in the school report.

|                 |                |
|-----------------|----------------|
| Motion made by: | Richard Hurley |
| Seconded by:    | Scott DeBlois  |
| Vote:           | Yes            |

4. I move to raise and appropriate the sum of One million, five hundred seven thousand, six hundred two dollars (\$1,507,602.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.

|                 |                |
|-----------------|----------------|
| Motion made by: | Richard Hurley |
| Seconded by:    | Mary Lou Placy |
| Vote:           | Yes            |

**COLUMBIA SCHOOL DISTRICT  
District Minutes – March 9, 2010  
The State of New Hampshire**

5. To transact any other business that may legally come before this meeting.

Motion made by:

Scott DeBlois

Seconded by:

Richard Hurley

Vote:

Yes

Meeting adjourned at 8:48 pm.

Respectfully submitted,

Jennifer Wells  
School District Clerk

## **SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA**

The biggest challenge facing our schools is the steadily declining enrollments. There are schools in Northern New Hampshire and Northeastern Vermont who are questioning whether they can remain open with their student populations constantly shrinking. The total enrollment for Colebrook Schools on the opening day of this school year was 429, compared to 496 in the 2006-2007 school year. This is a common trend throughout the area. Couples are choosing to have smaller families. The lack of employment opportunities does not bring in new families, and it encourages some to leave in order to find employment. In December 2010, the state unemployment rate was 5.3%, while Columbia's was 6.8% and Colebrook's was 10.39%.

In the last few years, Colebrook has eliminated one technology education position and one high school English position to help control expenses. As one elementary school teacher retires this year, that position will not be filled. There will be more opportunities to consolidate as teachers retire. That will help, but we need to look beyond reducing staff in each school. In order to provide a quality education and contain costs, we cannot continue to do things the way we have for many years. We will need to reconfigure where and how education is provided in the towns of this region. That may mean towns sharing students and utilizing each school for certain grades. No town wants to give up their school, but for each town to keep a school the structure will need to change, and that means changing the culture of keeping things the same. There is no easy or quick solution to the dilemma, nor is there any one clear vision of how to bring about such a change. However, change is coming and we can either start planning for it or just let it happen to us. If we are willing to do the planning, we will be much happier with the resulting school system. All options should be on the table and we need to consider them.

The economy, the change in the legislative majorities at both the state and federal level, and unresolved issues regarding school funding leave more questions than answers as we move towards the school district meetings. The majority party for both the House and Senate in New Hampshire has changed; and with it has come a plethora of proposed bills affecting education. The legislature is struggling to balance the budget so it is uncertain what that will mean for adequacy funding and services for children and families. What we need in the state education funding is a system that is predictable and sustainable. Each school district receives notice by November 15<sup>th</sup> what their



## **SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA**

adequacy funding will be for the next school year. However, each legislative session there are attempts to make modifications to adequacy. Therefore, the number we are given in November may not be what will actually be received. This makes it very difficult to develop an accurate estimate on revenue when developing a budget.

These difficult financial times make it imperative that we work together to continue providing a quality education for our students.

Respectfully submitted,

Robert C. Mills  
Superintendent of Schools

# **TITLE 1 REPORT**

## **2009 - 2010**

During the 2009-10 school year, Title 1 provided services in Reading/ Language Arts and Math to 61 students. Many of the students received services in more than one subject area. The staff consisted of three certified teachers and one certified paraprofessional.

2009-10 was a very good school year for Title 1. We had wonderful students to work with, supportive staff and administration, and appreciative parents involved with the program.

In November 2009, we held our annual Title 1 Parent Involvement meeting. We served a meal to 36 parents and children. After the dinner, we had the National Junior Honor Society provide child care services for the children while I met with the parents to present the scope of our program and the need for parental involvement. As a result of this meeting, several parents agreed to meet with the Project Manager to review and make recommendations for changes to the Parent Involvement Policy and Compact for Title 1. We subsequently met and approved changes to both documents.

Title 1 arranged for and sponsored an intensive 4½ day Consultant in Residence to work on Singapore Math strategies with teachers and students. In addition, we had the consultants return to CES two more times during the school year to observe and monitor the strategies in action in the classrooms.

In May of 2010, the State of New Hampshire Title 1 Coordinator made an on-site visit to CES to evaluate the Title 1 program. During this visit, she observed Title 1 teachers providing instruction; interviewed classroom teachers about the program supports provided by Title 1; conducted telephone interviews with parents of Title 1 students; reviewed records; and met with the CES Principal. She sent back a very favorable report of the program at CES with no program deficiencies noted.

The Title 1 program also sponsored a summer school program with 17 children enrolled.

It was a pleasure working with your children and you this year. Thanks to all parents, grandparents, and community members who offered support for this program. We look forward to a great 2010-11 school year.

Respectfully submitted,

Neal Brown  
Title 1 Project Manager

# **SCHOOL ADMINISTRATIVE UNIT #7**

**2011 - 2012**

## **Budget**

**Adopted December 8, 2010**

| <b>CATEGORY</b>                  | <b>TOTAL</b>      | <b>COLE<br/>45.51%</b> | <b>PITTS<br/>31.84%</b> | <b>STEW<br/>13.53%</b> | <b>COLU<br/>6.15%</b> | <b>CLARKS<br/>2.97%</b> |
|----------------------------------|-------------------|------------------------|-------------------------|------------------------|-----------------------|-------------------------|
| Special Education Services       | 67,338.00         | 30,645.52              | 21,440.42               | 9,110.83               | 4,141.29              | 1,999.94                |
| Psychological Services           | 95,536.00         | 43,478.43              | 30,418.66               | 12,926.02              | 5,875.46              | 2,837.42                |
| Other Support Services           | 35,600.00         | 16,201.56              | 11,335.04               | 4,816.68               | 2,189.40              | 1,057.32                |
| Improvement of Instruction       | 6,575.00          | 2,992.28               | 2,093.48                | 889.60                 | 404.36                | 195.28                  |
| Office of Superintendent         | 183,966.00        | 83,722.93              | 58,574.77               | 24,890.60              | 11,313.91             | 5,463.79                |
| Coordinator of Special Services  | 142,618.00        | 64,905.45              | 45,409.57               | 19,296.22              | 8,771.01              | 4,235.75                |
| Fiscal Services                  | 213,452.00        | 97,142.01              | 67,963.12               | 28,880.06              | 13,127.30             | 6,339.52                |
| Plant Services                   | 21,285.00         | 9,686.80               | 6,777.14                | 2,879.86               | 1,309.03              | 632.16                  |
| <b>TOTAL</b>                     | <b>766,370.00</b> | <b>348,774.99</b>      | <b>244,012.21</b>       | <b>103,689.86</b>      | <b>47,131.76</b>      | <b>22,761.19</b>        |
| <b>Total Estimated Revenue</b>   | <b>198,847.00</b> | <b>90,495.27</b>       | <b>63,312.88</b>        | <b>26,904.00</b>       | <b>12,229.09</b>      | <b>5,905.76</b>         |
| <b>TOTAL DISTRICT SHARE FY11</b> | <b>567,523.00</b> | <b>258,279.72</b>      | <b>180,699.32</b>       | <b>76,785.86</b>       | <b>34,902.66</b>      | <b>16,855.43</b>        |
| District Share FY 2009 - 2010    | 552,552.00        | 254,394.94             | 169,301.93              | 77,136.26              | 32,269.04             | 19,449.83               |
| Increase (Decrease) over FY10    | 14,971.00         | 3,884.78               | 11,397.39               | (350.40)               | 2,633.62              | (2,594.40)              |

# SCHOOL ADMINISTRATIVE UNIT # 7

2011 - 2012

Proposed Budget

Adopted December 8, 2010

| EXPENDITURES                     | 2009 - 2010      | 2009 - 2010      | 2010 - 2011      | 2010 - 2011      | PROPOSED          | VARIANCE |
|----------------------------------|------------------|------------------|------------------|------------------|-------------------|----------|
| BUDGET                           | EXPENDED         | BUDGET           | BUDGET           | BUDGET           |                   |          |
| <b>GENERAL FUND</b>              |                  |                  |                  |                  |                   |          |
| 2140 PSYCHOLOGICAL SERVICES      |                  |                  |                  |                  |                   |          |
| 110 SALARY                       | 19,300.00        | 16,835.06        | 19,135.00        | 20,475.00        | 1,340.00          |          |
| 211 HEALTH INSURANCE             | 16,799.00        | 15,611.40        | 18,777.00        | 18,490.00        | (287.00)          |          |
| 213 LIFE INSURANCE               | 90.00            | 82.80            | 90.00            | 90.00            | -                 |          |
| 220 SOCIAL SECURITY CONTRIBUTION | 3,494.00         | 3,127.16         | 3,482.00         | 3,586.00         | 104.00            |          |
| 232 RETIREMENT                   | 3,118.00         | 3,171.07         | 3,580.00         | 4,809.00         | 1,229.00          |          |
| 260 WORKERS' COMPENSATION        | 269.00           | -                | 268.00           | 276.00           | 8.00              |          |
| 320 CONTRACTED SERVICE           | 10,987.00        | 5,640.00         | 11,840.00        | 6,100.00         | (5,740.00)        |          |
| 580 MILEAGE                      | 1,750.00         | 1,203.50         | 1,750.00         | 1,750.00         | -                 |          |
| 610 SUPPLIES                     | 300.00           | 833.85           | 1,050.00         | 1,800.00         | 750.00            |          |
| 641 BOOKS                        | 100.00           | -                | 100.00           | 100.00           | -                 |          |
| 642 SOFTWARE                     | 100.00           | -                | 100.00           | 100.00           | -                 |          |
| 733 FURNITURE & FIXTURES         | -                | -                | -                | -                | -                 |          |
| 739 EQUIPMENT                    | 1,000.00         | -                | -                | -                | -                 |          |
| 810 DUES & FEES                  | 650.00           | 15.00            | 650.00           | 650.00           | -                 |          |
| <b>Total</b>                     | <b>57,957.00</b> | <b>46,519.84</b> | <b>60,822.00</b> | <b>58,226.00</b> | <b>(2,596.00)</b> |          |
| 2191 OTHER SUPPORT SERVICES      |                  |                  |                  |                  |                   |          |
| 641 BOOKS                        | -                | -                | -                | -                | -                 |          |
| <b>Total</b>                     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>          |          |



# Adopted December 8, 2010

|                                  | 2009 - 2010 | 2009 - 2010 | 2010 - 2011 | 2010 - 2011     |          |
|----------------------------------|-------------|-------------|-------------|-----------------|----------|
| EXPENDITURES                     | BUDGET      | EXPENDED    | BUDGET      | PROPOSED BUDGET | VARIANCE |
| 2213 IMPROVEMENT OF INSTRUCTION  |             |             |             |                 |          |
| 320 COURSE REIMBURSEMENT         | 2,500.00    | 1,372.00    | 2,500.00    | 2,500.00        | -        |
| 810 DUES & FEES                  | 75.00       | -           | 75.00       | 75.00           | -        |
| Total IMPROVEMENT OF INSTRUCTION | 2,575.00    | 1,372.00    | 2,575.00    | 2,575.00        | -        |
| 2320 OFFICE OF SUPERINTENDENT    |             |             |             |                 |          |
| 110 SALARIES                     | 111,720.00  | 110,481.74  | 110,892.00  | 114,197.00      | 3,305.00 |
| 211 HEALTH INSURANCE             | 18,666.00   | 17,313.24   | 20,864.00   | 20,545.00       | (319.00) |
| 213 LIFE INSURANCE               | 180.00      | 172.50      | 180.00      | 180.00          | -        |
| 220 SOCIAL SECURITY CONTRIBUTION | 8,714.00    | 8,315.68    | 8,650.00    | 8,907.00        | 257.00   |
| 231 RETIREMENT                   | 10,155.00   | 10,120.04   | 10,158.00   | 12,665.00       | 2,507.00 |
| 260 WORKERS' COMPENSATION        | 670.00      | 266.13      | 665.00      | 685.00          | 20.00    |
| 430 REPAIR & MAINTENANCE         | 2,436.00    | 2,414.00    | 2,974.00    | 3,157.00        | 183.00   |
| 442 RENTAL - POSTAL              | 600.00      | 528.00      | 600.00      | 600.00          | -        |
| 522 LIABILITY INSURANCE          | 1,900.00    | 1,647.00    | 1,800.00    | 1,800.00        | -        |
| 531 TELEPHONE                    | 2,280.00    | 1,442.85    | 1,440.00    | 1,560.00        | 120.00   |
| 532 POSTAGE                      | 1,800.00    | 1,332.69    | 1,800.00    | 1,600.00        | (200.00) |
| 540 ADVERTISING                  | 1,000.00    | 2,150.76    | 1,000.00    | 1,500.00        | 500.00   |
| 550 PRINTING                     | 900.00      | 726.02      | 800.00      | 800.00          | -        |
| 580 TRAVEL                       | 7,900.00    | 6,481.64    | 8,600.00    | 8,600.00        | -        |
| 610 SUPPLIES                     | 2,900.00    | 1,496.41    | 2,600.00    | 2,200.00        | (400.00) |
| 641 BOOKS/PERIODICALS            | 500.00      | -           | 500.00      | 300.00          | (200.00) |
| 642 SOFTWARE                     | 120.00      | -           | 120.00      | 120.00          | -        |
| 733 FURNITURE & FIXTURES         | -           | 99.99       | -           | 500.00          | 500.00   |
| 739 OTHER EQUIPMENT              | 100.00      | -           | 100.00      | -               | (100.00) |
| 810 DUES & FEES                  | 3,470.00    | 3,273.50    | 4,212.00    | 4,050.00        | (162.00) |
| Total OFFICE OF SUPERINTENDENT   | 176,011.00  | 168,262.19  | 177,955.00  | 183,966.00      | 6,011.00 |

**Adopted December 8, 2010**

| EXPENDITURES                     | 2009 - 2010 |            |            | 2009 - 2010 |          |        | 2010 - 2011 |          |        | 2010 - 2011 |          |            |
|----------------------------------|-------------|------------|------------|-------------|----------|--------|-------------|----------|--------|-------------|----------|------------|
|                                  | BUDGET      | EXPENDED   | BUDGET     | BUDGET      | EXPENDED | BUDGET | BUDGET      | EXPENDED | BUDGET | BUDGET      | EXPENDED | VARIANCE   |
| 2332 COORDINATOR OF SP SERVICES  |             |            |            |             |          |        |             |          |        |             |          |            |
| 110 SALARIES                     | 73,649.00   | 73,428.11  | 74,086.00  | 76,291.00   |          |        |             |          |        |             |          | 2,205.00   |
| 211 HEALTH INSURANCE             | 33,598.00   | 31,264.00  | 37,554.00  | 36,982.00   |          |        |             |          |        |             |          | (572.00)   |
| 213 LIFE INSURANCE               | 180.00      | 165.60     | 180.00     | 180.00      |          |        |             |          |        |             |          | -          |
| 220 SOCIAL SECURITY CONTRIBUTION | 5,745.00    | 5,416.26   | 5,779.00   | 5,951.00    |          |        |             |          |        |             |          | 172.00     |
| 232 RETIREMENT                   | 6,695.00    | 6,725.91   | 6,786.00   | 8,461.00    |          |        |             |          |        |             |          | 1,675.00   |
| 260 WORKERS' COMPENSATION        | 442.00      | 354.70     | 444.00     | 458.00      |          |        |             |          |        |             |          | 14.00      |
| 430 REPAIR & MAINTENANCE         | 725.00      | 816.00     | 825.00     | 1,050.00    |          |        |             |          |        |             |          | 225.00     |
| 520 LIABILITY INSURANCE          | 1,500.00    | 1,647.00   | 1,700.00   | 1,750.00    |          |        |             |          |        |             |          | 50.00      |
| 531 TELEPHONE                    | 1,200.00    | 1,100.24   | 1,440.00   | 1,440.00    |          |        |             |          |        |             |          | -          |
| 534 POSTAGE                      | 1,300.00    | 1,200.00   | 1,300.00   | 1,300.00    |          |        |             |          |        |             |          | -          |
| 540 ADVERTISING                  | 250.00      | -          | 250.00     | 250.00      |          |        |             |          |        |             |          | -          |
| 550 PRINTING                     | 500.00      | -          | 500.00     | 500.00      |          |        |             |          |        |             |          | -          |
| 580 TRAVEL                       | 3,900.00    | 1,812.54   | 3,300.00   | 3,300.00    |          |        |             |          |        |             |          | -          |
| 610 SUPPLIES                     | 2,000.00    | 763.89     | 2,000.00   | 1,400.00    |          |        |             |          |        |             |          | (600.00)   |
| 641 BOOKS                        | 500.00      | -          | 500.00     | 500.00      |          |        |             |          |        |             |          | -          |
| 642 SOFTWARE                     | 55.00       | 1.42       | 55.00      | 55.00       |          |        |             |          |        |             |          | -          |
| 759 FURNITURE                    | -           | -          | -          | -           |          |        |             |          |        |             |          | -          |
| 810 DUES & FEES                  | 2,670.00    | 1,508.59   | 2,750.00   | 2,750.00    |          |        |             |          |        |             |          | -          |
| Total                            | 134,909.00  | 126,204.26 | 139,449.00 | 142,618.00  |          |        |             |          |        |             |          | 3,169.00   |
| 2520 FISCAL SERVICES             |             |            |            |             |          |        |             |          |        |             |          |            |
| 110 SALARIES                     | 118,326.00  | 114,532.91 | 105,324.00 | 102,354.00  |          |        |             |          |        |             |          | (2,970.00) |
| 120 PART TIME SALARIES           | 600.00      | 600.00     | 13,184.00  | 16,730.00   |          |        |             |          |        |             |          | 3,546.00   |
| 211 HEALTH INSURANCE             | 35,465.00   | 23,184.28  | 34,773.00  | 34,242.00   |          |        |             |          |        |             |          | (531.00)   |
| 213 LIFE INSURANCE               | 270.00      | 241.50     | 270.00     | 270.00      |          |        |             |          |        |             |          | -          |
| 220 SOCIAL SECURITY CONTRIBUTION | 9,276.00    | 8,653.48   | 9,243.00   | 9,854.00    |          |        |             |          |        |             |          | 611.00     |
| 231 RETIREMENT                   | 9,574.00    | 9,636.69   | 9,648.00   | 12,155.00   |          |        |             |          |        |             |          | 2,507.00   |

**Adopted December 8, 2010**

|  | 2009 - 2010       | 2009 - 2010       | 2010 - 2011       | 2010 - 2011       |                  |
|--|-------------------|-------------------|-------------------|-------------------|------------------|
| EXPENDITURES                           | BUDGET            | EXPENDED          | BUDGET            | PROPOSED BUDGET   | VARIANCE         |
| FISCAL SERVICES CONT'D.                |                   |                   |                   |                   |                  |
| 260 WORKERS' COMPENSATION              | 714.00            | 357.77            | 711.00            | 758.00            | 47.00            |
| 290 OTHER EMPLOYEE BENEFITS            | -                 | -                 | -                 | 7,250.00          | 7,250.00         |
| 319 CONTRACTED SERVICES                | 3,000.00          | 4,744.00          | 4,800.00          | 5,400.00          | 600.00           |
| 430 REPAIR & MAINTENANCE               | 5,960.00          | 6,253.15          | 6,023.00          | 6,389.00          | 366.00           |
| 522 LIABILITY INSURANCE                | 1,800.00          | 1,887.00          | 2,150.00          | 2,100.00          | (50.00)          |
| 531 TELEPHONE                          | 1,800.00          | 1,049.96          | 1,560.00          | 1,300.00          | (260.00)         |
| 534 POSTAGE                            | 1,200.00          | 1,200.00          | 1,200.00          | 1,200.00          | -                |
| 540 ADVERTISING                        | 200.00            | -                 | 200.00            | 200.00            | -                |
| 550 PRINTING                           | 500.00            | 113.59            | 500.00            | 500.00            | -                |
| 580 TRAVEL                             | 4,720.00          | 3,977.00          | 4,720.00          | 4,720.00          | -                |
| 610 SUPPLIES                           | 4,000.00          | 4,617.22          | 4,000.00          | 4,000.00          | -                |
| 641 BOOKS                              | 300.00            | -                 | 300.00            | 300.00            | -                |
| 642 SOFTWARE                           | 55.00             | -                 | 55.00             | 55.00             | -                |
| 733 FURNITURES AND FIXTURES            | 350.00            | 656.63            | -                 | 500.00            | 500.00           |
| 810 DUES & FEES                        | 3,655.00          | 2,130.80          | 3,735.00          | 3,175.00          | (560.00)         |
| Total FISCAL SERVICES                  | 201,765.00        | 183,835.98        | 202,396.00        | 213,452.00        | 11,056.00        |
| 2600 PLANT SERVICES                    |                   |                   |                   |                   |                  |
| 421 RUBBISH REMOVAL                    | 960.00            | 780.66            | 960.00            | 960.00            | -                |
| 430 REPAIR & MAINTENANCE               | 25.00             | 198.00            | 25.00             | 25.00             | -                |
| 441 RENTAL CHARGE                      | 18,000.00         | 18,000.00         | 18,000.00         | 18,000.00         | -                |
| 521 PROPERTY INSURANCE                 | 2,000.00          | 1,408.00          | 1,800.00          | 1,800.00          | -                |
| 610 SUPPLIES                           | 500.00            | 263.32            | 500.00            | 500.00            | -                |
| 739 NEW EQUIPMENT                      | -                 | -                 | -                 | -                 | -                |
| Total PLANT SERVICES                   | 21,485.00         | 20,649.98         | 21,285.00         | 21,285.00         | -                |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>594,702.00</b> | <b>546,844.25</b> | <b>604,482.00</b> | <b>622,122.00</b> | <b>17,640.00</b> |

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Adopted December 8, 2010

2009 - 2010    2009 - 2010    2010 - 2011

PROPOSED

| EXPENDITURES | BUDGET | EXPENDED | BUDGET | BUDGET | VARIANCE |
|--------------|--------|----------|--------|--------|----------|
|--------------|--------|----------|--------|--------|----------|

GRANT FUNDS

1100 REGULAR EDUCATION PROGRAMS

610 SUPPLIES

739 EQUIPMENT

TOTAL REGULAR EDUCATION PROGRAMS

1210 SPECIAL EDUCATION PROGRAMS

110 SALARIES

213 LIFE INSURANCE

220 SOCIAL SECURITY TAX

232 RETIREMENT

260 WORKER'S COMPENSATION

580 TRAVEL

610 SUPPLIES

641 BOOKS

649 VIDEO

650 SOFTWARE

739 EQUIPMENT

810 DUES & FEES

Total SPECIAL EDUCATION PROGRAMS

2140 PSYCHOLOGICAL SERVICES

110 SALARY

320 CONTRACTED SERVICE

739 EQUIPMENT

Total PSYCHOLOGICAL SERVICES

clsaulbudget12\HMO1/15



**Adopted December 8, 2010**

| EXPENDITURES                      | 2009 - 2010 |            | 2009 - 2010 |          | 2010 - 2011 |          | 2010 - 2011 |             |
|-----------------------------------|-------------|------------|-------------|----------|-------------|----------|-------------|-------------|
|                                   | BUDGET      | EXPENDED   | BUDGET      | EXPENDED | BUDGET      | EXPENDED | BUDGET      | VARIANCE    |
| 2191 STUDENT SUPPORT PROGRAMS     |             |            |             |          |             |          |             |             |
| 320 CONTRACTED SERVICES           | 53,000.00   | 47,066.52  | 29,740.00   |          | 34,400.00   |          |             | 4,660.00    |
| 580 TRAVEL                        | 1,000.00    | 1,446.26   | -           |          | -           |          |             | -           |
| 610 SUPPLIES                      | -           | 415.61     |             |          |             |          |             | -           |
| 649 VIDEOS                        | -           | 529.95     |             |          |             |          |             | -           |
| 739 EQUIPMENT                     | -           | -          | -           |          | -           |          |             | -           |
| 810 DUES & FEES                   | 2,500.00    | 1,067.99   | 2,500.00    |          | 1,200.00    |          |             | (1,300.00)  |
| Total STUDENT SUPPORT PROGRAMS    | 56,500.00   | 50,526.33  | 32,240.00   |          | 35,600.00   |          |             | 3,360.00    |
| 2213 IMPROVEMENT OF INSTRUCTION   |             |            |             |          |             |          |             |             |
| 110 SALARIES                      | -           | -          | -           |          | -           |          |             | -           |
| 220 SOCIAL SECURITY TAX           | -           | -          | -           |          | -           |          |             | -           |
| 232 RETIREMENT                    | -           | -          | -           |          | -           |          |             | -           |
| 320 CONTRACTED SERVICES           | 16,500.00   | 28,240.00  | -           |          | 4,000.00    |          |             | 4,000.00    |
| 580 TRAVEL                        | -           | 1,805.65   | -           |          | -           |          |             | -           |
| 610 SUPPLIES                      | -           | -          | -           |          | -           |          |             | -           |
| 641 BOOKS                         | -           | 759.37     | -           |          | -           |          |             | -           |
| 810 DUES AND FEES                 | -           | -          | -           |          | -           |          |             | -           |
| Total IMPROVEMENT OF INSTRUCTION  | 16,500.00   | 30,805.02  | -           |          | 4,000.00    |          |             | 4,000.00    |
| 2500 FISCAL SERVICES              |             |            |             |          |             |          |             |             |
| 890 INDIRECT COST                 | -           | -          | -           |          | -           |          |             | -           |
| 2721 TRANSPORTATION               |             |            |             |          |             |          |             |             |
| 519 OTHER ORGANIZATIONS           | -           | -          | -           |          | -           |          |             | -           |
| TOTAL GRANT FUND EXPENDITURES     | 198,144.00  | 244,172.88 | 159,711.00  |          | 144,248.00  |          |             | (15,463.00) |
| GRAND TOTAL GENERAL & GRANT FUNDS | 792,846.00  | 791,017.13 | 764,193.00  |          | 766,370.00  |          |             | 2,177.00    |

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**SCHOOL ADMINISTRATIVE UNIT #7**  
**ESTIMATED REVENUE**  
**2010 - 2011**  
**Adopted December 8, 2010**

|   | Budget<br>2009 - 2010 | Revenue Received<br>2009 - 2010 | Adopted Budget<br>2010 - 2011 | Proposed Budget<br>2011 - 2012 | Variance           |
|---|-----------------------|---------------------------------|-------------------------------|--------------------------------|--------------------|
| Unreserved Fund Balance (carryover applied) | \$ 38,000.00          | \$ -                            | \$ 47,830.00                  | \$ 50,000.00                   | \$ 2,170.00        |
| PL 94-142 Grant                             | \$ 144,044.00         | \$ 201,645.12                   | \$ 140,111.00                 | \$ 112,447.00                  | \$ (27,664.00)     |
| Bureau of Substance Abuse Services          | \$ 41,500.00          | \$ 35,378.00                    | \$ 15,000.00                  | \$ 29,400.00                   | \$ 14,400.00       |
| D O E Drug Free Grant                       | \$ 6,000.00           | \$ 4,606.24                     | \$ 2,500.00                   | \$ -                           | \$ (2,500.00)      |
| PL 99-457 Preschool Grant                   | \$ 2,100.00           | \$ 200.00                       | \$ 2,100.00                   | \$ 1,200.00                    | \$ (900.00)        |
| Title II                                    | \$ -                  | \$ -                            | \$ -                          | \$ -                           | \$ -               |
| Other Grants                                | \$ 4,500.00           | \$ 2,343.52                     | \$ -                          | \$ 1,200.00                    | \$ 1,200.00        |
| Interest                                    | \$ 350.00             | \$ 111.15                       | \$ 100.00                     | \$ 100.00                      | \$ -               |
| Other Local Income                          | \$ 3,800.00           | \$ 6,505.84                     | \$ 4,000.00                   | \$ 4,500.00                    | \$ 500.00          |
| District Assessment                         | \$ 552,552.00         | \$ 552,552.46                   | \$ 552,552.00                 | \$ 567,523.00                  | \$ 14,971.00       |
| <b>TOTAL ESTIMATED REVENUE</b>              | <b>\$ 792,846.00</b>  | <b>\$ 803,342.33</b>            | <b>\$ 764,193.00</b>          | <b>\$ 766,370.00</b>           | <b>\$ 2,177.00</b> |
| Total Expenditures/Appropriations           | \$ 792,846.00         | \$ 791,017.13                   | \$ 764,193.00                 | \$ 766,370.00                  | \$ 2,177.00        |
| General Fund and Special Revenue Funds      |                       |                                 |                               |                                |                    |
| Note: General Fund - Increase (Decrease)    |                       |                                 |                               |                                | 17,640.00          |
| Grant Funds - Increase (Decrease)           |                       |                                 |                               |                                | (15,463.00)        |

# FOTHERGILL SEGALE & VALLEY

*Certified Public Accountants*



## INDEPENDENT AUDITOR'S REPORT

John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Jane M. Burroughs, CPA  
Donald J. Murray, CPA

December 16, 2010

To the School Board  
School Administrative Unit # 7  
Colebrook, NH

We have audited the accompanying financial statements of the governmental activities and each major fund of School Administrative Unit # 7 (New Hampshire School District), as of and for the year ended June 30, 2010, which collectively comprise the School Administrative Unit No. 7's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of School Administrative Unit # 7's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of School Administrative Unit # 7, as of June 30, 2010, and the respective changes in financial position, and the budgetary comparison for the General Fund and the Grant Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.



In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2010, on our consideration of School Administrative Unit # 7's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Respectfully submitted,

A handwritten signature in dark ink, reading "Fothergill Segale & Valley, CPAs". The signature is written in a cursive, flowing style.

FOTHERGILL SEGALE & VALLEY, CPAs  
Vermont Public Accountancy License #110



**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2009 - 2010  
BALANCE SHEET  
June 30, 2010**

**ASSETS:**

Current Assets

|                       |               |
|-----------------------|---------------|
| Cash in Bank          | \$ 180,871.69 |
| Intergovernmental A/R | 3,086.35      |

**TOTAL ASSETS**

**\$ 183,958.04**

**LIABILITIES AND FUND EQUITY**

Current Liabilities

|                  |              |
|------------------|--------------|
| Accounts Payable | \$ 10,260.02 |
|------------------|--------------|

|                           |              |
|---------------------------|--------------|
| Total Current Liabilities | \$ 10,260.02 |
|---------------------------|--------------|

Fund Equity

|                           |            |
|---------------------------|------------|
| Reserve for Amounts Voted | 0.00       |
| Unreserved Fund Balance   | 173,698.02 |

|                   |               |
|-------------------|---------------|
| Total Fund Equity | \$ 173,698.02 |
|-------------------|---------------|

**TOTAL LIABILITIES AND FUND EQUITY**

**\$ 183,958.04**

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2009 - 2010  
STATEMENT OF REVENUES  
June 30, 2010**

**REVENUE FROM LOCAL SOURCES**

|                        |            |
|------------------------|------------|
| Current Appropriations | 787,929.00 |
| Earnings on Investment | 570.36     |
| Other Local Revenue    |            |
| Refunds Prior Year     | -          |

|                                   |                             |
|-----------------------------------|-----------------------------|
| <b><u>TOTAL LOCAL REVENUE</u></b> | <b><u>\$ 788,499.36</u></b> |
|-----------------------------------|-----------------------------|

**REVENUE FROM STATE SOURCES**

|   |            |
|---|------------|
| State of New Hampshire - Adequacy Aid (Grant)     | 321,337.72 |
| State of New Hampshire - Adequacy Aid (State Tax) | 137,225.00 |
| State of New Hampshire - ARRA Stabilization Fund  | 123,287.28 |

|                                   |                             |
|-----------------------------------|-----------------------------|
| <b><u>TOTAL STATE REVENUE</u></b> | <b><u>\$ 581,850.00</u></b> |
|-----------------------------------|-----------------------------|

**REVENUE FROM FEDERAL SOURCES**

|                                   |          |
|-----------------------------------|----------|
| State of New Hampshire - Medicaid | 3,556.55 |
|-----------------------------------|----------|

|                                     |                           |
|-------------------------------------|---------------------------|
| <b><u>TOTAL FEDERAL REVENUE</u></b> | <b><u>\$ 3,556.55</u></b> |
|-------------------------------------|---------------------------|

|  |                               |
|--|-------------------------------|
| <b><u>TOTAL REVENUE FROM ALL SOURCES</u></b> | <b><u>\$ 1,373,905.91</u></b> |
|--|-------------------------------|

**2009 - 2010 DETAILED STATEMENT OF EXPENDITURES**  
**SALARIES**

|                       |                 |
|-----------------------|-----------------|
| Cass, Regina          | 300.00          |
| McCoy, Jane           | 300.00          |
| Placy-Brooks, Lisa M. | 300.00          |
| DeBlois, Debra        | 150.00          |
| Wells, Jennifer       | 50.00           |
| <b>TOTAL SALARIES</b> | <b>1,100.00</b> |

**OTHER EXPENSES**

|  |                     |
|--|---------------------|
| Atech Services                           | 780.50              |
| Colebrook Chronicle                      | 120.00              |
| Colebrook School District                | 1,080,933.40        |
| Coos County Independent Services         | 28,541.25           |
| Cote, Christine                          | 7,673.89            |
| First Colebrook Bank                     | 84.16               |
| Fothergill Segale & Valley               | 3,700.00            |
| George M. Stevens & Son Co.              | 675.00              |
| Gray, Suzanne                            | 5.00                |
| Infantine Insurance, Inc.                | 784.00              |
| N H Municipal Association                | 50.00               |
| N H School Boards Association            | 1,955.36            |
| News & Sentinel                          | 126.50              |
| North Country Charter Academy            | 15,450.00           |
| Phonak LLC                               | 116.49              |
| Primex                                   | 400.00              |
| Richard, Donna                           | 21,450.00           |
| Roberge, Mandy                           | 3,175.48            |
| Rockhill, Dr. Virginia                   | 960.00              |
| School Administrative Unit #7            | 36,940.42           |
| State of NH - UC                         | 25.76               |
| Switser, Jean Maccalous                  | 14,364.50           |
| UPS                                      | 21.83               |
| W W Berry Transportation                 | 73,228.50           |
| White Mountains Regional School District | 6,895.52            |
| <b>TOTAL OTHER EXPENSES</b>              | <b>1,298,457.56</b> |

|                           |                     |
|---------------------------|---------------------|
| <b>TOTAL EXPENDITURES</b> | <b>1,299,557.56</b> |
|---------------------------|---------------------|

# FOTHERGILL SEGALE & VALLEY

*Certified Public Accountants*



John E. (Jeff) Fothergill,  
Michael L. Segale, CPA  
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Teresa H. Kajenski, CPA  
Jane M. Burroughs, CPA  
Donald J. Murray, CPA

## INDEPENDENT AUDITOR'S REPORT

December 21, 2010

To the School Board  
Columbia School District  
Columbia, New Hampshire

We have audited the accompanying financial statements of the governmental activities and each major fund of Columbia School District as of and for the year ended June 30, 2010, which collectively comprise the Columbia School District's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of Columbia School District, as of June 30, 2010, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.



In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2010, on our consideration of Columbia School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Respectfully submitted,

*Fothergill Segale & Valley, CPAs*

FOTHERGILL SEGALE & VALLEY, CPAs  
Vermont Public Accountancy License #110

**COLUMBIA SCHOOL DISTRICT**  
**STATEMENT OF ANALYSIS OF CHANGES**  
**IN FUND EQUITY**  
**June 30, 2010**

|                            |                     |
|----------------------------|---------------------|
| Fund Equity, July 1, 2009  | 99,349.67           |
| Plus Total Revenue         | 1,373,905.91        |
| Less Total Expenditures    | <u>1,299,557.56</u> |
| Fund Equity, June 30, 2010 | 173,698.02          |

**ACTUAL EXPENDITURES  
FOR  
SPECIAL EDUCATION PROGRAMS AND SERVICES**

| <b>Description</b>                    | <b>2008 - 2009</b>  | <b>2009 - 2010</b>  |
|---------------------------------------|---------------------|---------------------|
| Expenses:                             |                     |                     |
| Instructional Programs                | 85,841.16           | 53,423.88           |
| Related Services:                     |                     |                     |
| Speech, OT, Psychological & Other     | 85,925.67           | 50,732.06           |
| Administration                        | 8,910.23            | 8,930.98            |
| Transportation                        | <u>31,208.70</u>    | <u>28,541.25</u>    |
| Total Expenses                        | <u>\$211,885.76</u> | <u>\$141,628.17</u> |
| Revenue:                              |                     |                     |
| Special Ed. Allocation of             |                     |                     |
| Adequacy State Grant                  | 51,136.00           | 26,337.00           |
| Medicaid                              | 8,046.19            | 3,556.55            |
| Catastrophic Aid                      | 0.00                |                     |
| Total Revenue                         | <u>\$59,182.19</u>  | <u>\$29,893.55</u>  |
| <b>Net Cost for Special Education</b> | <b>\$152,703.57</b> | <b>\$111,734.62</b> |



**COLUMBIA SCHOOL DISTRICT  
TRANSPORTATION 2009 - 2010**

| TRANSPORTER                  | ROUTE       | RATE/DAY | PUPILS | MILES/DAY |
|------------------------------|-------------|----------|--------|-----------|
| WW Berry Transportation Inc. | E. Columbia | \$406.83 | 25     | 32.0      |
| WW Berry Transportation Inc. | S. Columbia |          | 36     | 74.0      |

**TUITION PUPILS & RATES 2009 - 2010**

| Grade Levels           | Pupils | RATE        |
|------------------------|--------|-------------|
| Colebrook Kindergarten | 5      | \$3,897.00  |
| Colebrook Elementary   | 51     | \$11,473.00 |
| Colebrook Academy      | 29     | \$15,319.00 |

As of June 2010

| S A U # 7 PERSONNEL | POSITION                   | TOTAL<br>SALARY | COLUMBIA<br>SHARE |
|---------------------|----------------------------|-----------------|-------------------|
| <b>2009 - 2010</b>  |                            |                 | <b>5.84%</b>      |
| Bissonnette, Beth   | Bookkeeper                 | \$24,742.80     | \$1,444.98        |
| Covill, Cheryl      | Business Manager           | \$52,700.00     | \$3,077.68        |
| Daley, Heidi        | School Psychologist        | \$42,335.00     | \$2,472.36        |
| Gray, Suzanne       | Payroll                    | \$27,033.08     | \$1,578.73        |
| Grover, Patricia    | Administrative Secretary   | \$31,574.48     | \$1,843.95        |
| Lord, Theresa       | Coord Of Special Services  | \$48,300.00     | \$2,820.72        |
| Mills, Robert C.    | Superintendent             | \$78,600.00     | \$4,590.24        |
| Noyes, Anne         | Special Services Secretary | \$25,212.60     | \$1,472.42        |
| Phillips, Christine | Human Resources Clerk      | \$10,400.00     | \$607.36          |





